

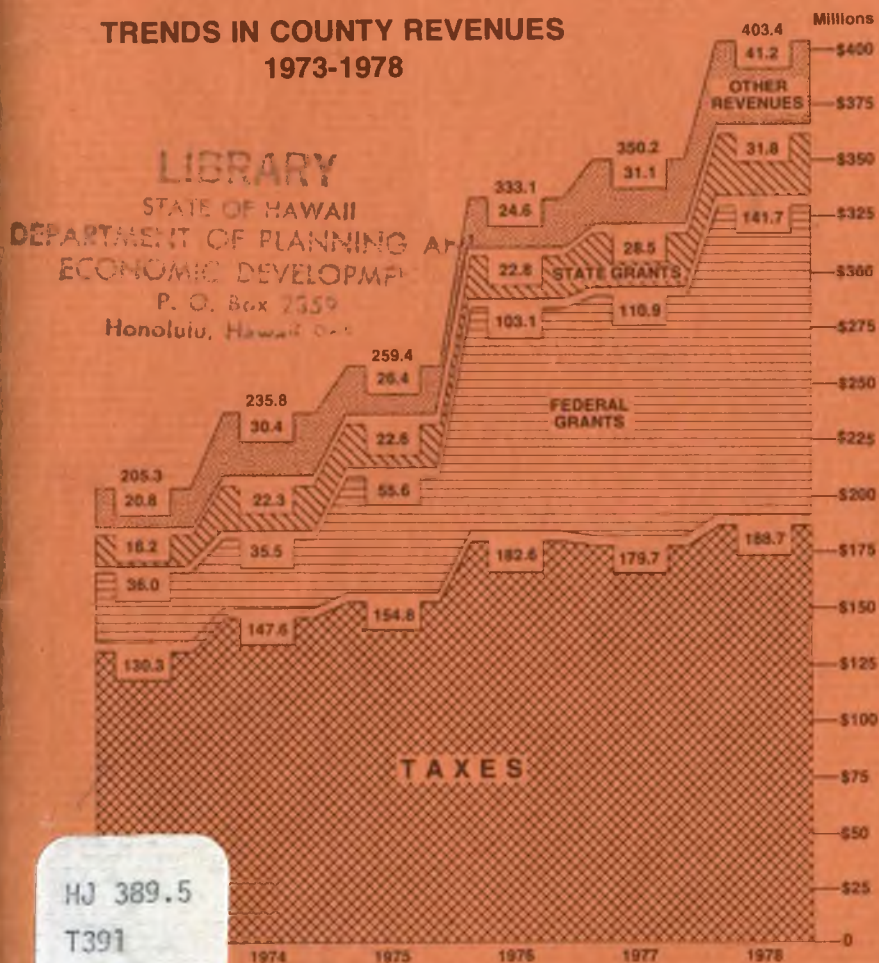
# GOVERNMENT IN HAWAII

A HANDBOOK OF  
FINANCIAL STATISTICS

1 9 7 9

TWENTY-SIXTH EDITION

## TRENDS IN COUNTY REVENUES 1973-1978



FOUNDATION OF HAWAII

HONOLULU, HAWAII

HJ 389.5

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1979

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**TAX FOUNDATION OF HAWAII**

A private, non-profit, non-partisan, educational organization, the Tax Foundation of Hawaii is governed by a 25-member Board of Trustees representing the entire state and is financed by concerned and interested corporate and individual members. Representing the taxpaying public, its primary goal is to encourage efficiency and economy in government, to promote an equitable tax system that will encourage and maintain economic growth and stability in Hawaii, and to assist in the improvement of public administration.

Serving our island community since 1953, the Foundation collects and analyzes data concerning governmental finances and taxation, acting as a clearing house in disseminating this information to the public through reports, pamphlets, newspaper articles, and radio and television broadcasts. To further achieve its purposes, the Foundation also channels its efforts through working with governmental officials, private organizations and individuals to improve the methods, systems, and procedures of public administration.

In addition to GOVERNMENT IN HAWAII, other regular publications of the Tax Foundation include: FINANCE IN BRIEF, a wallet-sized resume of Hawaii's fiscal facts; THE TAX BURDEN OF THE ARNIE ALOHA FAMILY; weekly commentaries in the Sunday Star-Bulletin & Advertiser; a weekly radio series on KHVH in Honolulu, KIPA in Hilo, and KUAI in Kauai County. The LEGISLATIVE TAX BILL SERVICE provides an analysis of all tax legislation introduced during the legislative session, and the LEGISLATIVE REVIEW, published at the conclusion of each session, reports on all legislation which passed and examines the changes in the fiscal outlook.

**GOOD GOVERNMENT DEPENDS ON AN INFORMED PUBLIC**

## FOREWORD

This year marks the 20th anniversary of Hawaii's admission to the Union as the 50th State. Since 1959, government at all levels has grown in size and complexity. As government programs and policies proliferate, it is imperative that taxpayers become better informed about their government.

Even as the physical contours of our islands have been altered dramatically since Statehood, so has government changed to meet the growing demands of Hawaii's citizenry. As greater public attention has been focused on the increasing size of government in Hawaii, the Tax Foundation of Hawaii has annually prepared GOVERNMENT IN HAWAII which highlights data covering four areas: general economic indicators, government revenues, expenditures, and public debt. The tools provided in this handbook of financial statistics are the keys to a better understanding of how government in Hawaii collects the dollars that provide the public services which benefit our community.

As a result of the changes made to the Constitution in 1978, the fiscal future of government will be altered, hopefully for the better. With a limitation on how much our state government will be able to spend and how much it will be able to borrow, the fiscal health of our state government should remain sound.

The Tax Foundation wishes to extend its sincere gratitude to those persons whose cooperation and assistance helped to put this booklet together. The information presented would not have been possible without the help of many public employees in the federal, state, and county governments. A special mahalo goes to the directors and staffs of the State of Hawaii Departments of Accounting and General Services, Budget and Finance, Education, Labor and Industrial Relations, Planning and Economic Development, Taxation, Transportation, and the Finance Directors of the four counties, the Internal Revenue Service, the Bank of Hawaii, the First Hawaiian Bank, and the Hawaiian Sugar Planters' Association.

C. George Ruff, President  
Tax Foundation of Hawaii

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## HAWAII'S ECONOMY

*Although nearly all of Hawaii's* economic indicators registered a marked growth in 1978, inflation took its toll as the rise in the consumer price index leaped by 13.1 points over 1977. As a result, the growth in Hawaii's economy during 1978 can be characterized as mediocre.

*The visitor industry continues to be* the mainstay of the island's economy as the number of visitors coming to Hawaii during 1978 increased by nearly 7% and the dollars spent in Hawaii reached the \$2.2 billion mark. Visitor spending helped to boost retail and wholesale sales by 12.7% and 7.6% respectively.

*While Hawaii's population grew* nearly 0.6% during 1978, the available labor force declined by nearly 5,000 persons and concurrently the number employed also declined causing the unemployment rate to rise by 0.4%, reaching an annual average of 7.8%.

*Due largely to the effects of inflation,* per capita personal income in Hawaii reached \$7,677 during 1977 and is estimated to rise to \$8,367 for 1978. The tax bite out of this income also rose as the per capita tax burden is projected to rise from \$974 in 1977 to \$1,070 in 1978, placing the State of Hawaii seventh highest in the nation.

*Despite the tenuous status of the federal* price support program, sugar production experienced a modest increase while the value of sugar processed increased by 2.5% during 1978. With the continued high demand in the world fruit market, pineapple canning registered a substantial increase, rising by nearly 18%.

*Although units continued to be added* to the census of housing available, the rate at which they were added slowed; however, total construction put in place picked up during 1978, a welcomed turnaround after the 1977 slump in the construction industry.

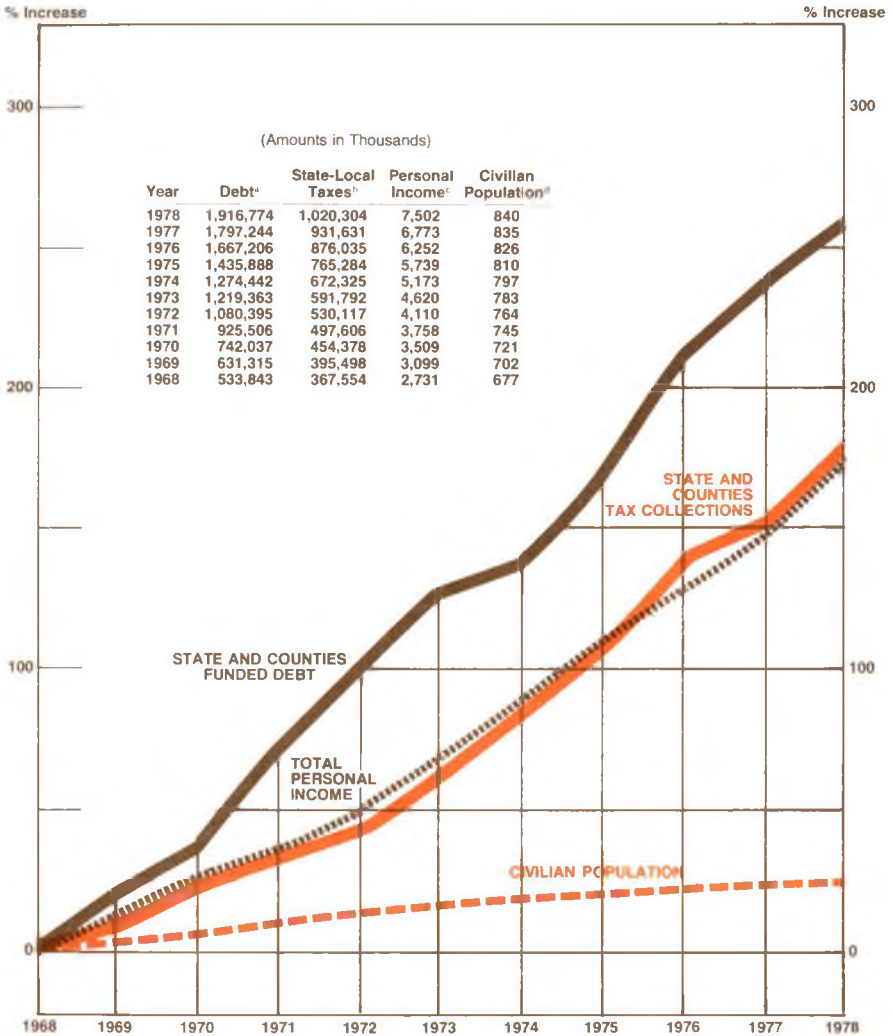
*While the energy crisis loomed on the horizon* at the year's end, and a recession on the national level seemed predictable, the key problem faced by Hawaii's citizens and the island economy was that of inflation. Late in the year, the President called for voluntary controls on wages and prices as a means of slowing inflation. Whether or not inflation will be slowed by these controls remains to be seen, in the meantime, the taxpayer will be caught in the squeeze between rising prices and increased taxes.

# CHART 1

## TRENDS IN HAWAII

### Population, Taxes, Personal Income & Debt

#### 1968-1978



<sup>a</sup>State and county general obligation bonds and revenue bonds outstanding at December 31.

<sup>b</sup>Fiscal year collections. Unemployment compensation collections included.

<sup>c</sup>Calendar years; 1978 estimated.

<sup>d</sup>Mid-year resident civilian population.

SOURCE: State Departments of Budget & Finance, Accounting & General Services, Taxation, Planning; City & County Finance Director; County Auditors and Finance Directors; U.S. Department of Commerce, "Survey of Current Business"

TABLE 1  
**GROWTH IN THE HAWAIIAN ECONOMY**  
Selected Calendar Years

Economic Indicators	Amount					Percent Change 1978 from		
	1978	1977	1976	1973	1968	1977	1973	1968
Population <sup>a</sup>	896,600	891,300	883,500	841,200	734,456	0.59	6.59	22.08
Labor Force <sup>b</sup>	398,000	403,000	400,000	351,670	--	- 1.24	13.17	--
Employment <sup>b</sup>	367,000	373,000	361,000	327,590	--	- 1.61	12.03	--
Unemployment Rate <sup>b</sup>	7.8%	7.4%	9.8%	6.8%	--	5.41	14.71	--
Cost of Living <sup>c</sup>	184.1	171.0	162.8	128.3	103.8	7.66	43.49	77.36
Motor Vehicle Registration <sup>d</sup>	580,347	561,575	536,504	476,759	353,888	3.34	21.73	63.99
Total Housing Units <sup>e</sup>	280,622	275,127	268,387	239,444	204,248	2.00	17.20	37.39
Total Hotel Rooms	49,832	47,070	44,986	38,675	22,801	5.87	28.85	118.55
Number of Visitors	3,670,309	3,433,667	3,220,151	2,630,952	1,314,571	6.89	39.50	179.20
Per Capita Personal Income	\$8,367	\$7,677	\$7,183	\$5,564	\$3,796	8.99	50.38	120.42
Per Capita Taxes	1,070	974	935	684	421	9.86	56.43	154.16
AMOUNTS IN MILLIONS								
Visitor Expenditures	\$2,188	\$1,845	\$1,640	\$1,020	\$ 440	18.59	114.51	397.27
Military Expenditures	1,225	1,132	1,085	872	606	8.22	40.48	102.15
Total Personal Income	7,502	6,773	6,252	4,620	2,729	10.76	62.38	174.90
Bank Deposits	3,655	3,233	2,996	2,450	1,697	13.05	49.18	115.38
Sugar Processing <sup>f</sup>	291	284	275	213	185	2.46	36.62	57.30
Pineapple Canning <sup>f</sup>	132	112	95	124	115	17.86	6.45	14.78
Retail Sales <sup>f</sup>	4,912	4,357	3,855	2,648	1,486	12.74	85.50	230.55
Wholesale Sales <sup>f</sup>	3,591	3,337	2,911	2,038	1,014	7.61	76.20	254.14
Diversified Manufacturing <sup>f</sup>	494	466	413	356	234	6.01	38.76	111.11
Construction Value	975	850	1,012	921	463	14.71	5.86	110.58

NOTE: 1978 data preliminary. Subject to revision.

a. Resident population at July 1. Includes armed forces personnel.

b. Annual average. Due to revision, comparable data not available for 1968.

c. Honolulu Consumer Price Index (annual average). 1967 = 100.

d. At December 31. Excludes military vehicles, motorcycles and scooters. After 1975, includes non-taxable, non-resident vehicles not formerly registered.

e. At April 1.

f. General excise tax base. 1977 and 1978 data estimated by the Department of Taxation.

SOURCE: State Departments of Planning & Economic Development, Regulatory Agencies, Labor & Industrial Relations, Taxation, and Transportation; County Finance Directors; Hawaii Visitors Bureau; Honolulu Redevelopment Agency; U. S. Department of Commerce; First Hawaiian Bank; and Bank of Hawaii.



TABLE 2  
**SOURCES OF PERSONAL INCOME**  
Hawaii (Selected Years): U.S. Average (1967 and 1977)  
(Dollars in Millions)

Income Source	State of Hawaii								U. S. Average		
	1977		1976		1967		% Change 1977 from 1967		1977		% Change 1977 from 1967
	Amount	% of Total	Amount	% of Total	Amount	% of Total			% of Total 1977	1967	
<b>Labor &amp; Prop. Inc.: By Industry</b>											
Farms	\$ 180	2.7	\$ 157	2.5	\$ 105	4.3	71.4		1.8	2.8	51.9
Contract Construction	378	5.6	380	6.1	164	6.7	130.5		4.6	4.8	130.7
Wholesale & Retail Trade	851	12.6	770	12.3	305	12.5	179.0		12.8	13.5	129.2
Manufacturing	299	4.4	284	4.5	156	6.4	91.7		20.1	23.5	106.1
Finance, Insurance & Real Estate	344	5.1	314	5.0	109	4.5	215.6		4.3	4.2	144.5
Transportation & Utilities	481	7.1	431	6.9	150	6.1	220.7		5.8	5.6	149.5
Services											
Hotels & Other Lodgings	214	3.2	190	3.0	46	1.9	365.2		0.4	0.5	121.3
Personal & Household	60	0.9	55	0.9	39	1.6	53.8		1.1	1.8	43.8
Business & Repair	157	2.3	141	2.3	53	2.2	196.2		2.5	2.2	178.4
Amusement & Recreation	45	0.7	40	0.6	14	0.6	221.4		0.5	0.6	122.7
Prof., Social & Related	511	7.5	439	7.0	163	6.7	213.5		8.2	6.9	187.0
Government											
Federal, Civilian	522	7.7	512	8.2	258	10.6	102.3		3.2	3.5	120.9
Federal, Military	518	7.6	492	7.9	255	10.5	103.1		1.3	2.3	33.3
State & Local	642	9.5	592	9.5	220	9.0	191.8		8.7	7.5	178.8
Other Industries	26	0.4	24	0.4	9	0.4	188.9		1.3	0.9	227.6
<b>Total Labor &amp; Proprietor's Income</b>	<b>\$5,228</b>	<b>77.2</b>	<b>\$4,821</b>	<b>77.1</b>	<b>\$2,046</b>	<b>83.9</b>	<b>155.5</b>		<b>76.6</b>	<b>80.6</b>	<b>129.3</b>
<b>Income by Type:</b>											
Wages & Salaries	\$4,613	68.1	\$4,285	68.5	\$1,793	73.5	157.3		64.1	67.2	130.3
Other Labor income	320	4.7	279	4.5	64	2.6	400.0		6.0	3.5	306.0
Proprietor's Income: Farm	30	0.4	27	0.4	37	1.5	18.9		1.3	2.4	30.8
Non-Farm	265	3.9	231	3.7	153	6.3	73.2		5.2	7.5	68.1
Dividends, Interest, Rent	975	14.4	886	14.2	332	13.6	193.7		13.7	14.4	129.1
Transfer Payments	863	12.7	817	13.1	144	5.9	499.3		13.8	8.2	303.0
<b>Sub-Total</b>	<b>\$7,066</b>	<b>104.3</b>	<b>\$6,525</b>	<b>104.4</b>	<b>\$2,523</b>	<b>103.4</b>	<b>180.1</b>		<b>104.0</b>	<b>103.2</b>	<b>143.1</b>
<b>Less: Employees' Soc. Ins. Contrib.</b>	<b>- 293</b>	<b>- 4.3</b>	<b>- 272</b>	<b>- 4.4</b>	<b>- 82</b>	<b>- 3.4</b>	<b>257.3</b>		<b>- 4.0</b>	<b>- 3.2</b>	<b>196.4</b>
<b>TOTAL PERSONAL INCOME</b>	<b>\$6,773</b>	<b>100.0</b>	<b>\$6,253</b>	<b>100.0</b>	<b>\$2,440</b>	<b>100.0</b>	<b>177.6</b>		<b>100.0</b>	<b>100.0</b>	<b>141.3</b>

NOTE: All data revised by Department of Commerce, August 1978, except 1967 data revised August 1974.

SOURCE: "Survey of Current Business," August 1978, U. S. Department of Commerce, Social and Economic Statistics Administration, Bureau of Economic Analysis, Washington, D. C.

TABLE 3  
THE COUNTIES OF HAWAII  
Calendar Years 1977 and 1978

Economic Indicators	Honolulu		Maui		Hawaii		Kauai	
	1978	1977	1978	1977	1978	1977	1978	1977
Population <sup>a</sup>	663,500	661,400	61,400	60,200	80,700	79,000	34,500	34,200
Labor Force <sup>b</sup>	313,900	317,900	31,100	30,900	35,600	36,400	17,400	17,800
Employment <sup>b</sup>	290,100	294,700	28,700	28,600	31,900	33,000	16,200	16,700
Unemployment Rate <sup>b</sup>	7.6	7.3	7.6	7.4	10.2	9.2	6.9	6.5
Hotel Rooms	30,065	28,546	9,472	8,736	6,093	6,002	4,202	3,786
Motor Vehicle Registrations <sup>c</sup>	432,954	423,118	56,376	51,228	62,937	60,317	28,080	26,912
Number of Telephones	525,621	504,082	51,326	46,422	58,664	55,941	25,692	23,576
Sugar Production	173,073	163,334	245,342	265,193	387,459	373,527	223,059	231,685
<u>AMOUNTS IN THOUSANDS</u>								
Tax Revenue	\$ 145,335	\$ 137,790	\$ 14,452	\$ 14,328	\$ 20,827	\$ 19,934	\$ 8,109	\$ 7,655
Government Expenditures <sup>d</sup>	304,953	276,761	37,495	35,205	43,970	39,295	17,851	16,232
Bank Demand Deposits	1,045,876	920,776	80,395	65,930	73,735	66,095	32,222	26,347
Selected Tax Bases <sup>e</sup>								
Sugar Processing	42,521	46,504	73,874	71,133	105,617	102,119	68,988	64,244
Pineapple Canning	87,312	72,096	44,353	39,847	--	--	--	--
Retailing	4,228,962	3,775,434	276,998	229,328	277,693	239,600	128,661	112,698
Wholesaling	3,304,740	3,091,477	101,394	84,534	143,203	125,367	41,355	35,740
Manufacturing	459,355	436,549	10,502	8,017	19,376	17,792	5,265	4,112
Contracting	912,633	851,067	68,057	60,364	63,131	56,204	17,077	15,983
Services	1,062,616	956,479	57,020	47,536	76,069	67,590	27,290	23,462
Rentals	1,217,194	1,123,461	83,595	70,651	65,940	58,113	26,217	22,694

NOTE: 1978 data preliminary. Subject to revision.

a. Resident civilian population at July 1. Does not include armed forces personnel.

b. Annual average.

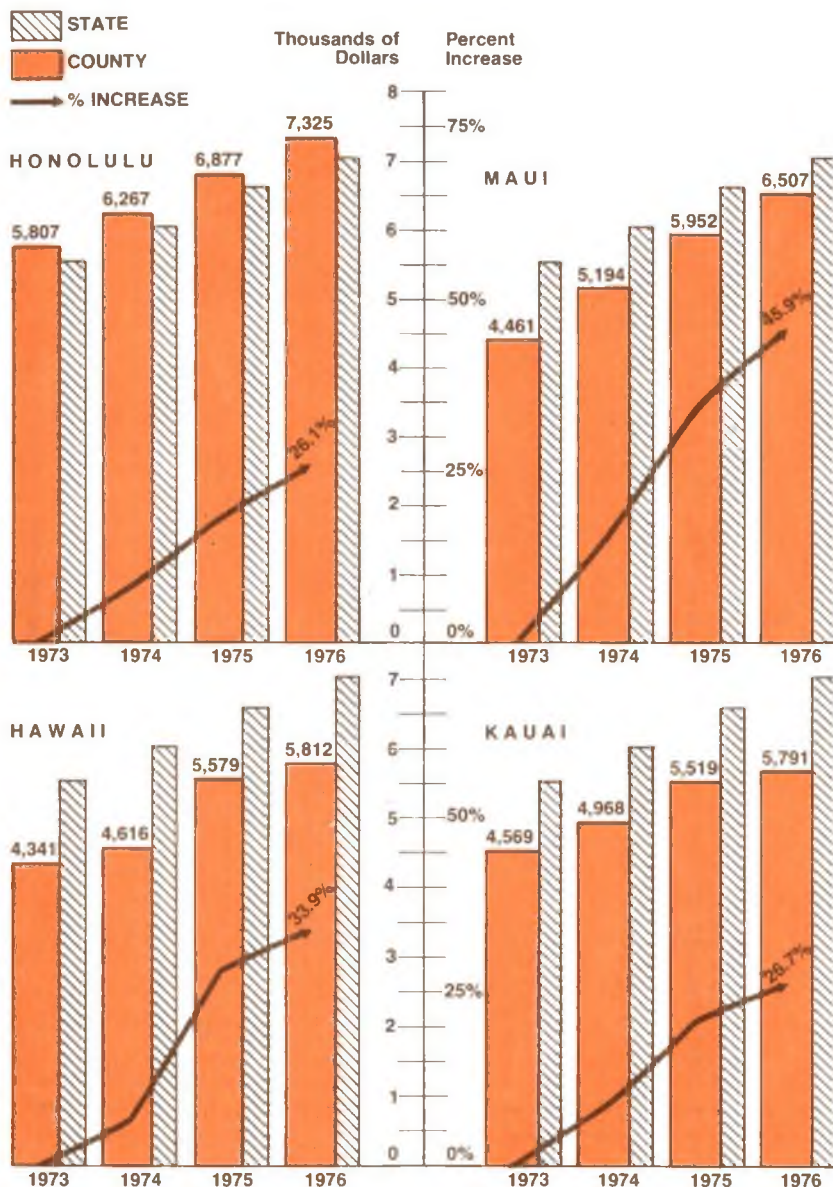
c. At December 31. Taxable and non-taxable registered motor vehicles. Excludes motorcycles and scooters.

d. Fiscal years.

e. General excise tax base as estimated by the Department of Taxation.

SOURCE: State Departments of Planning and Economic Development, Regulatory Agencies, Labor & Industrial Relations, Taxation, and Transportation; County Finance Directors; Hawaiian Telephone Company; Hawaii Visitors Bureau; and Hawaiian Sugar Planters' Association.

CHART 2  
PER CAPITA PERSONAL INCOME  
— BY COUNTIES —  
Calendar Years 1973-1976



SOURCE: U.S. Department of Commerce, Office of Business Economics, Washington, D.C.

TABLE 4  
PER CAPITA PERSONAL INCOME  
By States — Selected Years<sup>a</sup>

State	1977		1976		1972		1967		% Change 1977 from	
	Amount	Rank	Amount	Rank	Amount	Rank	Amount	Rank	1976	1967
HAWAII	\$ 7,677	9	\$ 7,183	8	\$5,078	8	\$3,447	12	6.9	122.7
U.S. Av.	7,019	--	6,403	--	4,493	--	3,188	--	9.6	120.2
Ala.	5,622	49	5,138	48	3,439	49	2,261	49	9.4	148.7
Alaska	10,586	1	10,124	1	5,234	4	3,681	7	4.6	187.6
Ariz.	6,509	32	5,944	32	4,319	25	2,744	34	9.5	137.2
Ark.	5,540	50	4,923	50	3,302	50	2,224	50	12.5	149.1
Calif.	7,911	6	7,219	6	4,022	33	3,674	8	9.6	115.3
Colo.	7,160	16	6,527	16	4,540	14	2,990	27	9.7	139.5
Conn.	8,061	3	7,313	5	5,353	2	4,033	2	10.2	99.9
Del.	7,697	8	7,107	9	5,085	7	3,738	5	8.3	105.9
Fla.	6,684	29	6,105	29	4,461	17	2,816	31	9.5	137.4
Ga.	6,014	36	5,531	37	3,953	35	2,605	38	8.7	130.9
Idaho	5,980	38	5,678	35	3,872	37	2,617	37	5.3	128.5
Ill.	7,768	7	7,332	3	5,075	9	3,717	6	5.9	109.0
Ind.	6,921	22	6,259	22	4,314	26	3,153	18	10.6	119.5
Iowa	6,878	24	6,172	25	4,218	29	3,039	23	11.4	126.3
Kans.	7,134	17	6,507	17	4,470	16	3,099	19	9.6	130.2
Ky.	5,945	40	5,414	41	3,613	44	2,448	44	9.8	142.9
La.	5,913	43	5,337	44	3,493	48	2,546	42	10.8	132.2
Me.	5,734	47	5,367	43	3,636	43	2,582	39	6.8	122.1
Md.	7,572	11	6,995	10	4,949	10	3,345	14	8.2	126.4
Mass.	7,258	15	6,633	15	4,816	11	3,445	13	9.4	110.7
Mich.	7,619	10	6,765	13	4,804	12	3,454	11	12.6	120.6
Minn.	7,129	18	6,237	23	4,358	22	3,032	24	14.3	135.1
Miss.	5,030	51	4,543	51	3,094	51	2,011	51	10.7	150.1
Mo.	6,654	30	5,968	31	4,185	31	3,091	20	11.5	115.3
Mont.	6,125	35	5,669	36	4,013	34	2,747	33	8.0	123.0
Neb.	6,720	28	6,112	28	4,364	21	3,018	26	9.9	122.7
Nev.	7,988	5	7,198	7	5,167	6	3,502	9	11.0	128.1
N. H.	6,536	31	5,974	30	4,193	30	3,030	25	9.4	115.7
N. J.	7,994	4	7,314	4	5,326	3	3,778	4	9.3	111.6
N. M.	5,857	44	5,298	46	3,596	46	2,445	45	10.6	139.6
N. Y.	7,537	13	6,929	11	5,178	5	3,824	3	8.8	97.1
N. C.	5,935	41	5,478	38	3,810	40	2,516	43	8.3	135.9
N. D.	6,190	34	5,773	33	4,235	28	2,548	41	7.2	142.9
Ohio	7,084	19	6,400	19	4,512	15	3,263	16	10.7	117.1
Okla.	6,346	33	5,707	34	3,841	39	2,712	35	11.2	134.0
Ore.	7,007	21	6,368	20	4,338	24	3,074	22	10.0	127.9
Pa.	7,011	20	6,402	18	4,451	18	3,212	17	9.5	118.3
R. I.	6,775	27	6,187	24	4,433	19	3,298	15	9.5	105.4
S. C.	5,628	48	5,197	47	3,519	47	2,293	48	8.3	145.4
S. D.	5,957	39	5,097	49	3,847	38	2,565	40	16.9	132.2
Tenn.	5,785	46	5,305	45	3,696	42	2,443	46	9.0	136.8
Texas	6,803	26	6,166	26	4,053	32	2,850	30	10.3	138.7
Utah	5,923	42	5,422	40	3,719	41	2,621	36	9.2	126.0
Vt.	5,823	45	5,414	42	3,906	36	2,772	32	7.6	110.1
Va.	6,865	25	6,314	21	4,386	20	2,880	29	8.7	138.4
Wash.	7,528	14	6,878	12	4,545	13	3,460	10	9.5	117.6
W. Va.	5,986	37	5,476	39	3,612	45	2,428	47	9.3	146.5
Wisc.	6,890	23	6,136	27	4,266	27	3,083	21	12.3	123.5
Wyo.	7,562	12	6,764	14	4,352	23	2,930	28	11.8	158.1
D. C.	8,999	2	8,120	2	5,523	1	4,077	1	10.8	120.7

a. All data revised by U. S. Department of Commerce, August 1978, except data for 1967 revised August 1976.

SOURCE: "Survey of Current Business," August 1978 and August 1976, U. S. Department of Commerce, Office of Business Economics, Washington, D. C.

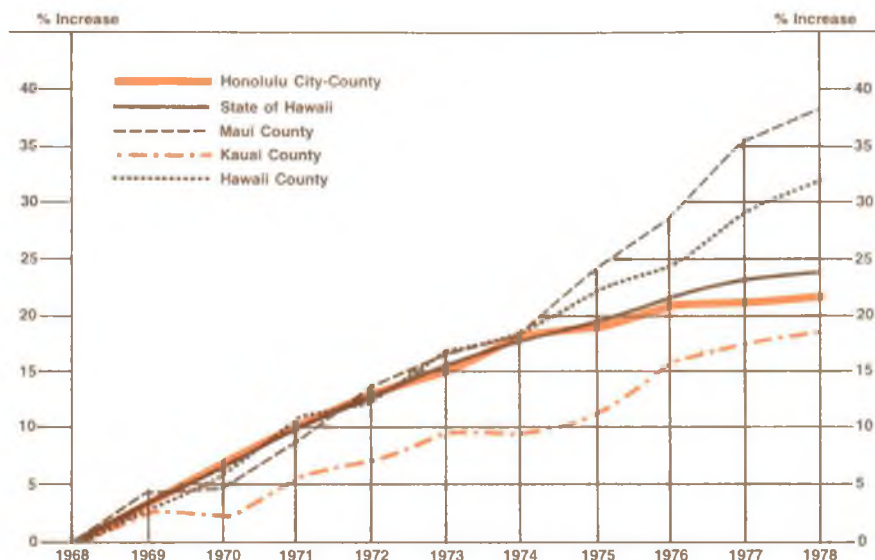
TABLE 5  
**EMPLOYMENT IN HAWAII**  
**Positions Filled in Selected Industries**  
**Selected Years at December**

Type of Employment	Number of Positions					Percent Change 1978 over		% of Total Employment		
	1978 <sup>a</sup>	1977	1976	1973	1968	1977	1968	1978	1977	1968
<b>GOVERNMENT</b>										
State	45,500	44,800	43,900	36,890	25,170	1.56	80.77	10.96	11.29	8.28
County	13,600	12,900	13,100	10,540	9,750	5.43	39.49	3.28	3.25	3.21
Sub-Total Local Government	59,100	57,700	57,000	47,430	34,920	2.43	69.24	14.24	14.53	11.49
Federal - Air Force	2,700	2,900	3,200	3,260	3,690	- 6.90	-26.83	0.65	0.73	1.21
Army	4,400	4,700	4,800	5,990	5,940	- 6.38	-25.93	1.06	1.18	1.95
Navy	11,900	11,300	11,100	11,180	13,200	5.31	- 9.85	2.87	2.85	4.34
Other	10,800	10,400	10,600	10,760	11,920	3.85	- 9.40	2.60	2.62	3.92
Sub-Total Federal Government	29,800	29,300	29,700	31,190	34,750	1.71	-14.25	7.18	7.38	11.43
Sub-Total Government	88,900	87,000	86,700	78,620	69,670	2.18	27.60	21.42	21.91	22.92
<b>PRIVATE INDUSTRY</b>										
Agriculture - Sugarb	4,950	4,980	4,700	5,380	5,840	- 0.60	-15.24	1.19	1.25	1.92
Pineappleb	2,520	2,400	1,500	2,070	3,190	5.00	-21.00	0.61	0.61	1.05
Other	4,100	3,910	3,900	2,850	2,280	4.86	79.83	0.99	0.99	0.75
Food Processing	11,000	10,600	10,000	9,240	11,790	3.77	- 6.70	2.65	2.67	3.88
Other Manufacturing	12,200	12,000	12,200	12,550	10,870	1.67	12.24	2.94	3.02	3.58
Transport., Comm., & Utilities	28,900	28,000	27,300	25,290	21,040	3.21	37.36	6.96	7.05	6.92
Wholesale Trade	16,900	16,400	16,300	16,630	14,450	3.05	16.96	4.07	4.13	4.75
Retail Trade	81,500	75,800	75,100	66,780	48,410	7.52	68.35	19.64	19.09	15.93
Contract Construction	21,500	17,600	20,700	27,480	20,260	22.16	6.12	5.18	4.43	6.67
Hotel Services	22,800	22,600	20,800	18,690	11,160	0.89	104.30	5.49	5.69	3.67
Other Services	67,300	63,400	60,700	53,380	39,080	6.15	72.21	16.21	15.97	12.86
Self-Employed Domestics	23,400	27,400	26,700	25,930	30,310	-14.60	-22.80	5.64	6.90	9.97
Finance, Ins. & Real Estate	29,100	24,900	25,100	22,400	15,640	16.87	86.06	7.01	6.27	5.14
Sub-Total Private Industry	326,170	309,990	305,000	288,670	234,320	5.22	39.20	78.58	78.09	77.08
Total Positions Filled	415,070	396,990	391,700	367,290	303,990	4.55	36.54	100.00	100.00	100.00

NOTE: Detail may not add to totals due to rounding. Data reports positions filled in each industry.  
a. 1978 preliminary data. Table reflects revisions in prior years data made by State Labor Department.  
b. Sugar mill and pineapple cannery workers included in food processing.

SOURCE: Department of Labor and Industrial Relations, State of Hawaii.

CHART 3  
TRENDS IN CIVILIAN POPULATION  
State of Hawaii & Counties  
Mid-Year Estimates 1968-1978



SOURCE: Table 6.

TABLE 6  
POPULATION TRENDS IN HAWAII  
Mid-Year Estimates of Resident Population

July	City-County	Maui	Hawaii	Kauai	Civilian	% Annual	Armed	State
1	Honolulu	County	County	County	Totals <sup>a</sup>	Increase	Forces <sup>b</sup>	Total
1978	663,500	61,400	80,700	34,500	840,100	0.63	56,500	896,600
1977	661,400	60,200	79,000	34,200	834,800	1.10	56,500	891,300
1976	658,800	57,100	76,000	33,800	825,700	1.98	57,800	883,500
1975	647,300	55,100	74,800	32,500	809,700	1.64	58,800	868,500
1974	640,300	52,400	72,000	31,900	796,600	1.74	57,500	854,100
1973	627,900	51,800	71,400	32,000	783,000	2.46	58,100	841,200
1972	613,900	50,500	68,500	31,200	764,200	2.59	52,000	816,100
1971	598,200	48,200	67,700	30,800	744,900	3.29	50,800	795,700
1970	580,600	46,500	64,200	29,900	721,200	2.77	53,000	774,300
1969	562,315	46,401	63,004	30,034	701,754	3.59	48,474	750,228
1968	542,801	44,399	61,102	29,141	677,443	1.63	57,013	734,456

NOTE: 1978 data subject to revision.

a. Includes military dependents living in Hawaii.

b. Includes shore based armed forces for all years, and afloat and mobile in Hawaii ports or waters for 1968-1969 or home ported in Hawaii 1970-1978.

SOURCE: Provisional estimates of the population of Hawaii, Department of Planning and Economic Development, State of Hawaii.

TABLE 7  
**STATE AND LOCAL TAX BURDEN**  
Tax Collections Related to Population and Personal Income  
By States: Fiscal Years 1977 and 1978

State	Per Capita Tax Collections <sup>a</sup>					Per Capita Tax as a % of Per Capita Income <sup>b</sup>			
	Fiscal 1978 <sup>c</sup>		Fiscal 1977		% Change from 1977	1978		1977	
	Amount	Rank	Amount	Rank		\$	Rank	\$	Rank
HAWAII	\$1,070	7	\$ 974	7	9.86	13.94	11	13.56	10
U.S. AV.	901	--	813	--	10.82	12.84	--	12.70	--
Ala.	566	50	507	50	11.64	10.07	51	9.87	51
Alaska	1,687	1	2,296	1	-26.52	15.94	3	22.68	1
Ariz.	909	19	827	17	9.92	13.97	10	13.91	9
Ark.	559	51	494	51	13.16	10.09	49	10.03	49
Calif.	1,276	3	1,089	3	17.17	16.13	2	15.09	4
Colo.	910	18	824	18	10.44	12.71	19	12.62	18
Conn.	944	15	885	12	6.67	11.71	34	12.10	24
Del.	952	14	829	16	14.84	12.37	22	11.66	32
Fla.	710	38	628	38	13.06	10.62	45	10.29	47
Ga.	695	42	609	42	14.12	11.56	35	11.01	38
Idaho	706	39	639	34	10.49	11.81	28	11.25	35
Ill.	934	16	860	15	8.60	12.02	27	11.73	31
Ind.	734	32	652	31	12.58	10.61	46	10.42	44
Iowa	807	25	749	26	7.74	11.73	33	12.14	23
Kans.	781	27	728	27	7.28	10.95	41	11.19	36
Ky.	702	41	601	44	16.81	11.81	29	11.10	37
La.	725	33	636	36	13.99	12.26	24	11.92	28
Me.	737	31	658	30	12.01	12.85	17	12.26	22
Md.	1,007	10	892	10	12.89	13.30	13	12.75	15
Mass.	1,128	6	1,002	5	12.57	15.54	4	15.11	3
Mich.	960	13	878	13	9.34	12.60	21	12.98	13
Minn.	998	11	906	9	10.15	14.00	8	14.53	7
Miss.	592	49	527	49	12.33	11.77	31	11.60	33
Mo.	671	45	609	43	10.18	10.08	50	10.20	48
Mont.	804	26	766	25	4.96	13.13	14	13.51	11
Neb.	857	22	774	23	10.72	12.75	18	12.66	17
Nev.	1,015	9	892	11	13.79	12.71	20	12.39	20
N. H.	724	34	618	41	17.15	11.08	39	10.34	45
N. J.	1,032	8	931	8	10.85	12.91	16	12.73	16
N. M.	781	28	625	39	24.96	13.33	12	11.80	30
N. Y.	1,286	2	1,252	2	2.72	17.06	1	18.07	2
N. C.	642	46	593	46	8.26	10.82	42	10.83	39
N. D.	713	36	682	28	4.55	11.52	36	11.81	29
Ohio	738	30	641	33	15.13	10.42	48	10.02	50
Okla.	675	43	598	45	12.88	10.64	44	10.48	43
Ore.	919	17	793	21	15.89	13.12	15	12.45	19
Pa.	866	21	770	24	12.47	12.35	23	12.03	25
R. I.	828	23	793	22	4.41	12.22	25	12.82	14
S. C.	622	47	549	48	13.30	11.05	40	10.56	42
S. D.	703	40	629	37	11.76	11.80	30	12.34	21
Tenn.	620	48	564	47	9.93	10.72	43	10.63	41
Texas	713	37	637	35	11.93	10.48	47	10.33	46
Utah	722	35	652	32	10.74	12.19	26	12.03	26
Vt.	818	24	810	20	0.99	14.05	7	14.96	5
Va.	766	29	675	29	13.48	11.16	38	10.69	40
Wash.	886	20	821	19	7.92	11.77	32	11.94	27
W. Va.	675	44	622	24	8.52	11.28	37	11.36	34
Wisc.	978	12	870	14	12.41	14.19	6	14.18	8
Wyo.	1,175	5	988	6	18.93	15.54	5	14.61	6
D. C.	1,258	4	1,071	4	17.46	13.98	9	13.19	12

- a. Population excluding armed forces overseas for July 1, 1977 and July 1, 1978 (provisional) as estimated by the U. S. Department of Commerce.  
b. Fiscal year taxes as a percentage of prior calendar year personal income.  
c. Computed from preliminary state tax collections according to estimates by the U. S. Department of Commerce for fiscal 1978.

SOURCE: "State Tax Collections in 1978," "Governmental Finances in 1976-1977," and "Survey of Current Business," August 1978, U. S. Department of Commerce.

## WHERE GOVERNMENT GETS ITS MONEY

*Of the more than \$1 billion in taxes collected by state and local governments during 1978, the state received 79% of the revenues. As Hawaii's highly centralized state government is responsible for most of the government services provided, it receives the bulk of tax collections. The general excise tax, a multi-rate, multi-stage tax on gross income, remains the key source of state tax revenues contributing 36%, while the personal and corporate income taxes contributed 25% to total tax collections last year.*

*Four constitutional amendments ratified last year will alter future revenue collections. A Council on Revenues is to prepare revenue estimates in order to impartially advise the governor and the legislature on budgetary and expenditure policies. A Tax Review Commission is to be formed by July 1, 1980 in order to evaluate the state's tax structure. In addition, provisions have been added to the Constitution to permit automatic conformity of the state income tax law to the federal tax law. However, the most significant change will transfer the state's real property tax assessment and collection responsibilities to the counties beginning in 1981.*

*While the real property tax remained the chief source of income for the Counties of Maui (37%), Hawaii (41%), and Kauai (35%), it was the second largest source of income behind federal grants for the County of Honolulu. State grants-in-aid provided the second largest source of revenue for the Counties of Maui and Kauai while federal grants continued to be the second largest source of income for the County of Hawaii.*

*The federal government collected over \$1.2 billion in taxes last year in Hawaii of which 85% was generated from individual income and employment taxes. On the other hand, the federal government returned \$518 million in grants to state and local governments.*

*Although per capita state and local tax collections increased from \$974 in 1977 to \$1,070 in 1978, Hawaii continued to rank 7th highest in the nation in per capita state and local tax burden. Federal tax collections in Hawaii increased 9.2% as compared to the 17% increase witnessed in 1977. When federal, state and county tax collections are totaled, the taxpayers' tab amounted to \$2.2 billion in 1978, a 9% increase over the previous year.*



**TABLE 8**  
**GENERAL EXCISE TAX COLLECTIONS**  
**State of Hawaii — Selected Calendar Years**

Activities	1978	1977	1973	Change 1978 from 1977	
				Amount	Percent
Retailing	\$190,963,039	\$168,886,777	\$102,422,310	\$22,076,262	13.07
Services	48,919,845	43,802,651	27,894,408	5,117,194	11.68
Contracting	42,435,922	39,344,725	36,184,683	3,091,197	7.86
Theater, Radio, Amusement	4,163,391	3,713,072	2,402,347	450,319	12.13
Interest	3,577,914	3,539,022	2,109,358	38,892	1.10
Commissions	10,441,004	8,470,446	6,075,033	1,970,558	23.26
Hotel Rentals	21,434,959	19,319,580	10,580,756	2,115,379	10.95
All Other Rentals	34,282,924	31,677,149	19,876,914	2,605,775	8.23
Use (4%)	5,529,504	5,395,558	3,489,872	133,946	2.48
All Others	5,952,348	5,279,525	3,477,899	672,823	12.74
Sub-Total	\$367,700,850	\$329,428,505	\$214,513,580	\$38,272,345	11.62
Sugar Processing	\$ 1,455,000	\$ 1,420,000	\$ 1,065,473	\$ 35,000	2.46
Pine Canning	658,327	559,711	617,987	98,616	17.62
Sub-Total	\$ 2,113,327	\$ 1,979,711	\$ 1,683,460	\$ 133,616	6.75
Producing	\$ 759,776	\$ 684,343	\$ 479,561	\$ 75,433	11.02
Manufacturing <sup>a</sup>	2,472,490	2,332,351	1,780,113	140,139	6.01
Sub-Total	\$ 3,232,266	\$ 3,016,694	\$ 2,259,674	\$ 215,572	7.15
Wholesaling	\$ 10,793,536	\$ 9,949,903	\$ 6,104,865	\$ 843,633	8.48
Intermediary					
Services	248,966	233,435	175,486	15,531	6.65
Use (1/2%)	7,159,919	6,735,687	4,084,118	424,232	6.30
Disabled Vendors	27,901	15,961	8,403	11,940	74.81
Sub-Total	\$ 18,230,322	\$ 16,934,986	\$ 10,372,872	\$ 1,295,336	7.65
Insurance					
Solicitors	\$ 728,406	\$ 668,855	\$ 441,106	\$ 59,551	8.90
Penalties and					
Interest	230,369	--	961,323	230,369	--
Licenses & Fees	--	--	228,443	--	--
Estimated Tax <sup>b</sup>	--	--	3,921	--	--
Sub-Total	\$ 958,775	\$ 668,855	\$ 1,626,951	\$ 289,920	43.35
Total	\$392,235,540	\$352,028,751	\$230,456,537	\$40,206,789	11.42

NOTE: Totals for 1977 and 1978 based on actual collections; Individual sources estimated by the Department of Taxation.

a. Includes canning other than pineapple.

b. Net payments of estimated tax.

SOURCE: Reports of the Department of Taxation, State of Hawaii.

**TABLE 9**  
**DISTRIBUTION OF FEDERAL REVENUE SHARING FUNDS**  
**State and Local Governments: Fiscal Years<sup>a</sup>**

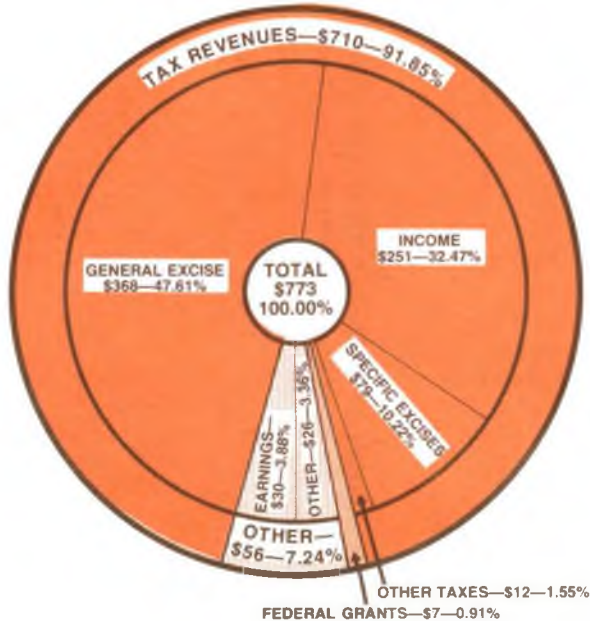
Unit of Government	1978	1977	1976	Change 1978 from 1976	
				Amount	Percent
State of Hawaii	\$11,172,506	\$10,073,735	\$ 9,182,824	\$1,989,682	21.67
County of:					
Honolulu	16,370,393	14,764,307	13,529,573	2,840,820	21.00
Mau	2,023,334	1,798,371	1,628,651	394,683	24.23
Hawaii	2,821,751	2,584,704	2,288,025	533,726	23.33
Kauai	1,143,558	1,159,370	968,688	174,870	18.05
TOTAL	\$33,531,542	\$30,380,487	\$27,597,761	\$5,933,781	21.50

a. Established by State and Local Fiscal Assistance Act of 1972 to distribute federal assistance moneys to state and local governments.

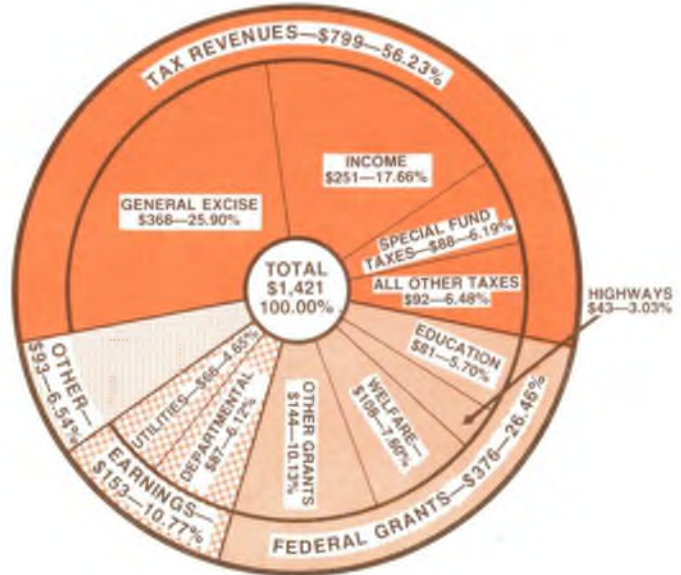
SOURCE: Compiled from the Department of Accounting and General Services, State of Hawaii, and County Finance Directors' Annual Reports.

CHART 4  
**SOURCES OF STATE GOVERNMENT OPERATING REVENUES**  
 STATE OF HAWAII — FISCAL 1978  
 (Dollars in Millions)

STATE GENERAL FUND



STATE GENERAL AND SPECIAL FUNDS



NOTE: See Table 10 for further detail.

SOURCE: Compiled by the Tax Foundation of Hawaii from the 1978 Annual Report of the Comptroller, State of Hawaii.

TABLE 10  
STATE REVENUE RECEIPTS  
Hawaii — Fiscal Years 1977 and 1978<sup>a</sup>

Source of Revenue	Fiscal 1978			Fiscal 1977		
	General Fund	Special Funds	Total	General Fund	Special Funds	Total
<b>Tax Revenues</b>						
General Excise	\$367,659,751	\$ --	\$ 367,659,751	\$341,323,968	\$ --	\$ 341,323,968
Specific Excises <sup>b</sup>	79,387,797	40,723,573	120,111,370	72,083,204	32,817,448	104,900,651
Individual Income	227,216,308	--	227,216,308	203,018,193	--	203,018,193
Corporate Income	23,835,903	--	23,835,903	22,743,966	--	22,743,966
Unemployment Compensation	--	47,086,014	47,086,014	--	61,369,394	61,369,394
Other Taxes, Licenses & Permits <sup>c</sup>	12,408,608	425,981	12,834,589	11,522,003	373,480	11,895,484
<b>Sub-Total Taxes</b>	<b>\$710,508,367</b>	<b>\$ 88,235,568</b>	<b>\$ 798,743,935</b>	<b>\$650,691,334</b>	<b>\$ 94,560,322</b>	<b>\$ 745,251,655</b>
Fines, Forfeits & Escheats	\$ 4,572,586	\$ 318,781	\$ 4,891,367	\$ 3,947,855	\$ 277,252	\$ 4,225,107
Federal Grants-in-Aid	7,336,099	368,897,128	376,233,227	3,867,318	323,739,320	327,606,638
Revenues from Other Agencies	856,240	766,884	1,623,124	1,094,094	1,965,601	3,059,695
Rents, Royalties & Land Income	9,555,420	16,080,791	25,636,211	7,914,746	14,373,888	22,288,634
Earnings - General Departments	30,464,868	56,966,762	87,431,630	26,675,418	46,975,657	73,651,075
- Public Serv. Enterp.	--	66,393,196	66,393,196	--	60,832,192	60,832,192
Repayment Debt Costs: Counties	909,839	--	909,839	1,523,989	--	1,523,989
Interest Earned	711,514	--	711,514	558,395	--	558,395
Miscellaneous	8,310,413	50,375,937	58,686,350	3,342,822	69,980,274	73,323,096
<b>Total<sup>d</sup></b>	<b>\$773,225,346</b>	<b>\$648,035,047</b>	<b>\$1,421,260,393</b>	<b>\$699,615,969</b>	<b>\$612,704,506</b>	<b>\$1,312,320,475</b>

a. Due to reclassification of funds, amounts not exactly comparable to prior years. Excludes certain Trust and Agency funds to avoid duplication.

b. Includes Public Utilities, Tobacco, Liquor, Insurance and Fuel taxes.

c. Includes Franchise tax, Inheritance and Estate taxes, Conveyance tax.

d. Excludes transfers and repayments except as shown.

SOURCE: Compiled by the Tax Foundation of Hawaii from the Annual Reports of the Comptroller, State of Hawaii.

TABLE 11  
STATE AND COUNTY TAX COLLECTIONS IN HAWAII  
Selected Fiscal Years

Unit of Government Source	1978	1977	1976	1973	1968
<b>State of Hawaii</b>					
General Excise & Use	\$ 367,659,752	\$341,326,657	\$309,903,095	\$210,925,568	\$114,459,522
Fuel	46,113,353	44,227,188	41,547,244	29,787,057	21,910,824
Liquor	18,044,057	16,221,990	15,010,230	10,229,471	6,291,427
Tobacco	10,976,300	10,310,794	9,574,208	7,143,404	4,972,852
Insurance	15,744,229	13,321,626	16,082,029	9,150,437	5,147,387
Public Service Companies	33,401,288	31,201,171	28,582,799	18,335,320	10,544,914
Banks & Other Financial Corporations	5,158,514	4,860,899	2,491,889	3,743,351	1,495,073
Corporate Income <sup>a</sup>	23,835,903	22,743,925	32,861,809	12,888,026	11,196,353
Individual Income <sup>b</sup>					
Net Income	227,216,369	203,018,340	184,915,571	134,930,859	70,312,081
Inheritance & Estate	4,042,143	4,104,172	3,253,741	2,100,331	1,606,042
Real Property	155,426,794	149,224,048	153,787,887	105,845,279	93,205,258
Conveyance (Realty Transfer)	1,309,386	893,569	827,274	868,623	264,173
Licenses, Permits & Other	3,553,122	3,059,472	2,834,030	1,732,576	956,124
Unemployment Compensation	73,706,211	61,435,196	48,967,131	24,008,229	11,460,627
<b>Sub-Total</b>	<b>\$ 986,187,421</b>	<b>\$905,949,047</b>	<b>\$850,638,937</b>	<b>\$571,688,528</b>	<b>\$353,822,657</b>
<b>Counties</b>					
Liquor Licenses & Fees	\$ 1,981,910	\$ 1,844,809	\$ 1,681,774	\$ 1,237,373	\$ 712,057
Utility Franchise	6,991,139	6,144,844	5,613,863	2,794,263	1,676,432
Motor Vehicle Weight	20,919,942	12,951,655	12,446,764	11,697,500	8,777,013
Licenses, Permits & Other	4,224,037	4,740,980	5,653,806	4,374,608	2,565,775
<b>Sub-Total</b>	<b>\$ 34,117,028</b>	<b>\$ 25,682,288</b>	<b>\$ 25,396,207</b>	<b>\$ 20,103,744</b>	<b>\$ 13,731,277</b>
<b>Total</b>	<b>\$1,020,304,449</b>	<b>\$931,631,335</b>	<b>\$876,035,144</b>	<b>\$591,792,272</b>	<b>\$367,553,934</b>

a. Includes payments of estimated taxes less refunds.

b. Individual Income includes withheld and estimated tax less refunds, and delinquent compensation tax (repealed 1/1/58).

SOURCE: Department of Taxation, and Department of Accounting and General Services, State of Hawaii; and County Finance Directors Annual Reports.

TABLE 12  
**ALLOCATION OF STATE AND COUNTY TAXES**  
**Hawaii — Fiscal Years 1977 and 1978**  
**(In Thousands)**

Type of Taxes	1978 Allocated to						1977 Allocated to					
	State	Honolulu	Mau	Hawaii	Kauai	Total	State	Honolulu	Mau	Hawaii	Kauai	Total
<b>State Tax Collections</b>												
General Excise <sup>a</sup>	\$349,413	\$ 7,734	\$ 2,994	\$ 4,328	\$ 3,191	\$ 367,660	\$323,080	\$ 7,734	\$ 2,994	\$ 4,328	\$ 3,191	\$341,327
Fuel	33,823	8,518	1,486	1,691	595	46,113	32,820	8,338	1,376	1,118	575	44,227
Liquor	18,044					18,044	16,222					16,222
Tobacco	10,976					10,976	10,311					10,311
Insurance	15,744					15,744	13,322					13,322
Public Service Co.	33,401					33,401	31,201					31,201
Banks & Fin. Corp.	5,159					5,159	4,861					4,861
Income - Corporate <sup>b</sup>	23,836					23,836	22,744					22,744
- Individual <sup>c</sup>	227,216					227,216	203,018					203,018
Inheritance & Estate	4,042					4,042	4,104					4,104
Real Property	11	120,708	11,578	16,982	6,148	155,427	9	114,338	11,726	16,943	6,208	149,224
Convey. (Realty Transfer)	1,309					1,309	894					894
Unemployment Compensation	73,706					73,706	61,435					61,435
Licenses & Other	3,553					3,553	3,059					3,059
Sub-Total	\$800,233	\$136,960	\$16,058	\$23,001	\$ 9,934	\$ 986,187	\$727,080	\$130,410	\$16,096	\$22,389	\$ 9,974	\$905,949
<b>County Collections</b>												
Liquor Licenses & Fees	\$ --	\$ 1,251	\$ 322	\$ 278	\$ 131	\$ 1,982	\$ --	\$ 1,157	\$ 278	\$ 290	\$ 120	\$ 1,845
Utility Franchise	--	5,665	298	690	338	6,991	--	5,009	243	601	292	6,145
Motor Vehicle Weight	6,901	10,431	1,091	1,463	1,034	20,920	--	10,117	983	1,272	580	12,952
All Others	--	3,056	547	500	121	4,224	--	3,658	428	528	127	4,741
Sub-Total	\$ 6,901	\$ 20,403	\$ 2,257	\$ 2,931	\$ 1,625	\$ 34,117	\$ --	\$ 19,941	\$ 1,932	\$ 2,691	\$ 1,119	\$ 25,682
Total	\$807,134	\$157,363	\$18,315	\$25,932	\$11,559	\$1,020,304	\$727,080	\$150,351	\$18,028	\$25,080	\$11,093	\$931,631

NOTE: Detail may not add to total due to rounding.

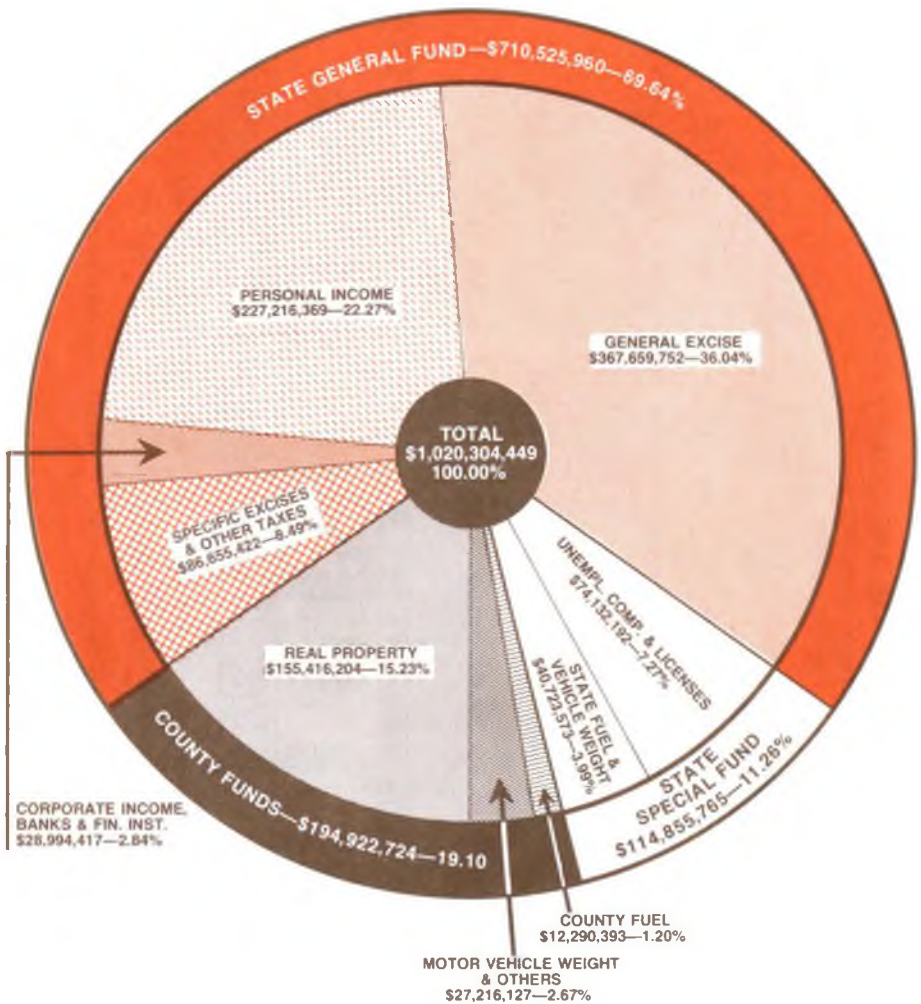
a. Act 114, 1973 provided fixed amounts for county grants-in-aid subject to transfer of county functions.

b. Includes amounts paid on declared estimated taxes less refunds.

c. Includes delinquent collections from Compensation and Dividends Tax repealed 1/1/58 and Personal Net Income Tax, including payments for withheld and declared estimated taxes less refunds.

SOURCE: Department of Taxation, and Accounting and General Services, State of Hawaii; the various County Finance Directors' Annual Reports, and Table 11.

CHART 5  
HAWAII STATE AND COUNTY TAX COLLECTIONS  
Fiscal Year 1978



NOTE: Details do not agree exactly with Table II because of different sources.

SOURCE: Department of Taxation, and Accounting and General Services, State of Hawaii; and Counties' Annual Financial Reports.

**TABLE 13**  
**LIQUID FUEL TAX COLLECTIONS**  
**State of Hawaii — Selected Fiscal Years**

Type of Fuel	Tax Per Gal. Fiscal 1978	1978	1977	1976	1973
<b>STATE TAX REVENUES</b>					
<b>OAHU</b>					
Gasoline	8.5¢	\$19,919,354	\$19,537,090	\$18,483,954	\$10,557,226
Other Highway <sup>a</sup>	6¢ & 8.5¢	929,395	871,066	822,775	352,967
Other Non-Hwy.	1¢	386,673	407,990	342,943	375,137
Aviation	1¢	4,544,088	4,448,385	4,319,418	4,677,672
Small Boat <sup>b</sup>	1¢ & 12¢	24,040	27,503	25,130	32,288
<b>TOTAL OAHU</b>	--	<b>\$25,803,551</b>	<b>\$25,292,034</b>	<b>\$23,994,220</b>	<b>\$15,995,289</b>
<b>MAUI</b>					
Gasoline	8.5¢	\$2,469,894	\$2,256,005	\$2,012,463	\$944,903
Other Highway <sup>a</sup>	6¢ & 8.5¢	86,308	111,382	107,682	45,643
Other Non-Hwy.	1¢	284,600	235,915	242,373	162,077
Aviation	1¢	51,917	53,073	49,259	41,235
Small Boat <sup>b</sup>	1¢ & 13.5¢	564	1,571	1,835	2,006
<b>TOTAL MAUI</b>	--	<b>\$2,893,283</b>	<b>\$2,657,946</b>	<b>\$2,413,611</b>	<b>\$1,195,864</b>
<b>HAWAII</b>					
Gasoline	8.5¢	\$3,087,494	\$2,943,860	\$2,691,580	\$1,441,197
Other Highway <sup>a</sup>	6¢ & 8.5¢	208,847	231,678	207,727	109,823
Other Non-Hwy.	1¢	110,499	107,677	104,143	117,198
Aviation	1¢	159,387	134,974	133,485	215,824
Small Boat <sup>b</sup>	1¢ & 13.5¢	66,455	31,919	30,401	6,109
<b>TOTAL HAWAII</b>	--	<b>\$3,632,683</b>	<b>\$3,450,108</b>	<b>\$3,167,336</b>	<b>\$1,890,149</b>
<b>KAUAI</b>					
Gasoline	8.5¢	\$1,223,582	\$1,172,761	\$1,080,148	\$581,204
Other Highway <sup>a</sup>	6¢ & 8.5¢	55,595	59,301	57,574	26,465
Other Non-Hwy.	1¢	141,632	107,210	112,440	69,481
Aviation	1¢	5,971	5,080	4,067	4,564
Small Boat <sup>b</sup>	1¢ & 12.5¢	889	1,616	1,686	951
<b>TOTAL KAUAI</b>	--	<b>\$1,427,670</b>	<b>\$1,345,968</b>	<b>\$1,255,915</b>	<b>\$682,665</b>
<b>ALL COUNTIES</b>					
Gasoline	--	\$26,700,325	\$25,909,717	\$24,268,145	\$13,524,530
Other Highway	--	1,280,145	1,273,427	1,195,758	534,898
Other Non-Hwy.	--	923,404	858,791	801,899	723,892
Aviation	--	4,761,364	4,641,512	4,506,228	4,939,294
Small Boat <sup>c</sup>	--	91,949	62,609	59,051	41,353
<b>TOTAL ALL COUNTIES</b>	--	<b>\$33,757,187</b>	<b>\$32,746,055</b>	<b>\$30,831,081</b>	<b>\$19,763,967</b>
<b>COUNTY TAX REVENUES</b>					
<b>OAHU</b>					
Gasoline	3.5¢	\$8,199,118	\$8,041,185	\$7,603,975	\$7,384,721
Other Highway <sup>a</sup>	2¢ & 3.5¢	378,567	353,567	330,545	243,649
<b>TOTAL OAHU</b>	--	<b>\$8,577,685</b>	<b>\$8,394,752</b>	<b>\$7,934,520</b>	<b>\$7,628,369</b>
<b>MAUI</b>					
Gasoline	5¢	\$1,446,563	\$1,321,270	\$1,168,601	\$934,145
Other Highway <sup>a</sup>	3¢ & 5¢	50,138	64,805	60,564	44,859
<b>TOTAL MAUI</b>	--	<b>\$1,496,701</b>	<b>\$1,386,075</b>	<b>\$1,229,165</b>	<b>\$979,003</b>
<b>HAWAII</b>					
Gasoline	5¢	\$1,576,064	\$1,036,588	\$943,425	\$862,298
Other Highway <sup>a</sup>	3¢ & 5¢	106,166	81,584	73,214	65,655
<b>TOTAL HAWAII</b>	--	<b>\$1,682,230</b>	<b>\$1,118,172</b>	<b>\$1,016,639</b>	<b>\$927,953</b>
<b>KAUAI</b>					
Gasoline	4¢	\$573,046	\$550,932	\$503,131	\$462,050
Other Highway <sup>a</sup>	3¢ & 4¢	26,217	27,994	27,709	21,107
<b>TOTAL KAUAI</b>	--	<b>\$599,263</b>	<b>\$578,926</b>	<b>\$530,840</b>	<b>\$483,157</b>
<b>ALL COUNTIES</b>					
Gasoline	--	\$11,794,791	\$10,949,975	\$10,219,132	\$9,643,214
Other Highway	--	561,088	527,950	492,032	375,269
<b>TOTAL ALL COUNTIES</b>	--	<b>\$12,355,878</b>	<b>\$11,477,925</b>	<b>\$10,711,164</b>	<b>\$10,018,483</b>

NOTE: Detail may not add to total due to rounding.

a. Low rate for LPG, higher for diesel.

b. Fuel other than gasoline at 1¢ per gallon.

c. Includes \$13,791 in 1976, \$14,803 in 1977, and \$27,389 in 1978 allocated to counties.

SOURCE: Reports of the Department of Taxation, State of Hawaii.

TABLE 14  
**STATE GENERAL SALES TAX DATA**  
 Tax Rates as of January 1, 1979

State	Retail Rates <sup>a</sup>		Other Rates <sup>b</sup>	Credit Granted	Food Taxable <sup>c</sup>	Drugs Taxable <sup>d</sup>
	State	Local		Against Income Taxes		
HAWAII	4.0%	--	0.5%	Yes	Yes	Yes
Ala.	4.0	3.0	--	No	Yes	Yes
Alaska	--	5.0	--	No	Yes	Yes
Ariz.	4.0	2.0	--	No	Yes	No
Ark.	3.0	1.0	--	No	Yes	Yes
Calif.	4.75	1.75	--	No	No	No
Colo.	3.0	4.0	--	Yes	Yes	No
Conn.	7.0	--	--	No	No	No
Del.	No state or local sales tax					
Fla.	4.0	2.0	--	No	No	No
Ga.	3.0	1.0	--	Yes	Yes	Yes
Idaho	3.0	--	--	Yes	Yes	No
Ill.	4.0	1.0	--	No	Yes	Yes
Ind.	4.0	--	3.625	No	No	No
Iowa	3.0	--	--	No	No	No
Kans.	3.0	1.0	--	No	Yes	No
Ky.	5.0	0.5	--	No	No	No
La.	3.0	3.0	--	No	No	No
Me.	5.0	--	--	No	No	No
Md.	5.0	--	--	No	No	No
Mass.	5.0	--	--	No	No	No
Mich.	4.0	--	--	No	No	No
Minn.	4.0	1.0	--	No	No	No
Miss.	5.0	--	0.125	No	Yes	Yes
Mo.	3.125	1.0	--	No	Yes	No
Mont.	No state or local sales tax					
Neb.	3.0	1.0	--	Yes	Yes	No
Nev.	3.0	0.5	--	No	Yes	No
N. H.	No state or local sales tax					
N. J.	5.0	--	--	No	No	No
N. M.	3.75	0.5	--	Yes	Yes	Yes
N. Y.	4.0	4.0	--	No	No	No
N. C.	3.0	1.0	--	No	Yes	No
N. D.	3.0	--	--	No	No	No
Ohio	4.0	2.0	--	No	No	No
Okla.	2.0	3.0	--	No	Yes	Yes
Ore.	No state or local sales tax					
Pa.	6.0	0.4	--	No	No	No
R. I.	6.0	--	--	No	No	No
S. C.	4.0	--	--	No	Yes	No
S. D.	4.0	2.0	--	Yes <sup>e</sup>	Yes	No
Tenn.	4.5	2.25	--	No	Yes	No
Texas	4.0	1.0	--	No	No	No
Utah	4.0	0.75	--	No	Yes	No
Vt.	3.0	--	--	Yes	No	No
Va.	3.0	1.0	--	No	Yes	No
Wash.	4.6	0.8	0.44	No	No	No
W. Va.	3.0	--	0.88 & 0.27	No	Yes	No
Wisc.	4.0	0.5	--	No	No	No
Wyo.	3.0	1.0	--	Yes <sup>e</sup>	Yes	No
D. C.	--	5.0	--	No	No	No

- Generally on tangible personalty only, although a few states (including Hawaii) tax selected services. Local rate is highest allowed or imposed.
  - Hawaii levies the tax on wholesaling, producing and manufacturing; Indiana on wholesaling; Mississippi on wholesaling; Washington on wholesaling and manufacturing; and West Virginia on manufacturing and wholesaling respectively.
  - Food for home consumption; restaurant meals are generally taxable.
  - Generally limited to prescription medicine and drugs, although some states exempt various other medical items such as patent medicines, baby supplies, eyeglasses, and artificial limbs.
  - Refund granted to low income elderly persons.
- SOURCE: State Tax Guide, All States Unit, Commerce Clearing House, Inc.



TABLE 15  
STATE FUEL, TOBACCO AND LIQUOR TAXES  
Tax Rates as of January 1, 1979

State	Motor Fuel Tax <sup>a</sup> (¢ Per Gallon)		Tobacco Taxes		Liquor <sup>d</sup> (Per Gal.)
	State	Local	Cigarettes (¢ Per Pack)	Other Products	
HAWAII	8.5	5.0	40% Whlse. <sup>c</sup>	40% Whlse.	20% Whlse.
Ala.	7.0 <sup>b</sup>	2.0	12.0	Yes	35% Retail <sup>e</sup>
Alaska	8.0		8.0	No	\$4.00
Ariz.	8.0		13.0	Yes	2.50
Ark.	8.5		17.75	16% Whlse.	\$2.50+3% Retail
Calif.	7.0		10.0	No	2.00
Colo.	7.0		10.0	No	2.16
Conn.	11.0		21.0	No	2.50
Del.	9.0		14.0	30% Whlse.	2.25
Fla.	8.0	1.0	21.0	No	4.75
Ga.	7.5		12.0	Yes	3.75
Idaho	9.5		9.1	35% Whlse.	14% Retail <sup>e</sup>
Ill.	7.5		12.0	No	2.00
Ind.	8.0		10.5	No	2.62
Iowa	8.5 <sup>b</sup>		13.0	10% Whlse.	15% Whlse. <sup>e</sup>
Kans.	8.0 <sup>b</sup>		11.0	10% Whlse.	\$2.50+4% Retail
Ky.	9.0		3.0	No	1.92
La.	8.0		11.0	Yes	2.50
Me.	9.0		16.0	No	(e)
Md.	9.0		10.0	No	1.50
Mass.	8.5		21.0	No	4.05
Mich.	11.0 <sup>b</sup>		11.0	No	13.85% Retail <sup>e</sup>
Minn.	9.0		18.0	20% Whlse.	4.39
Miss.	9.0 <sup>b</sup>	3.0	11.0	Yes	2.50 <sup>e</sup>
Mo.	7.0		9.0	No	2.00
Mont.	8.0 <sup>b</sup>		12.0	12.5% Whlse.	26% Retail <sup>e</sup>
Neb.	9.5		13.0	No	2.25
Nev.	6.0	2.0	10.0	No	1.90
N. H.	10.0		12.0	No	(e)
N. J.	8.0		19.0	No	2.80
N. M.	7.0		12.0	No	1.50
N. Y.	8.0 <sup>b</sup>	1.0 <sup>f</sup>	15.0	No	3.25
N. C.	9.0		2.0	No	22.5% Retail
N. D.	8.0		11.0	11% Whlse.	2.50
Ohio	7.0		15.0	No	(e)
Okla.	6.58 <sup>b</sup>		13.0	Yes	4.00
Ore.	7.0		9.0	No	(e)
Pa.	9.0		18.0	No	\$1.00+18% Retail <sup>e</sup>
R. I.	10.0		18.0	No	2.50
S. C.	9.0		7.0	Yes	\$1.92+9% Surtax
S. D.	8.0		12.0	No	3.05
Tenn.	7.0 <sup>b</sup>		13.0	6% Whlse.	4.00
Texas	5.0 <sup>b</sup>		18.5	Yes	2.00
Utah	9.0		8.0	25% Retail	8% Retail <sup>e</sup>
Vt.	9.0 <sup>b</sup>		12.0	20% Whlse.	24% Retail <sup>e</sup>
Va.	9.0	4% Retail	2.5	No	15% Retail <sup>e</sup>
Wash.	11.0		16.0	45% Whlse.	(e)
W. Va.	10.5		17.0	No	(e)
Wisc.	7.0		16.0	No	2.60
Wyo.	8.0 <sup>b</sup>		8.0	No	0.80 <sup>e</sup>
D. C.	--	10.0	13.0	No	1.50

- a. Gasoline for use on public highways. Local rate is highest imposed.  
b. Rate for diesel for use on public highways differs in: Oklahoma and Texas, 6.5¢; Alabama and Tennessee, 8¢; Michigan, 9¢; Arkansas, 9.5¢; Iowa, Kansas, Mississippi, Montana, and New York, 10¢; and tax exempt in Vermont and Wyoming.  
c. Tax is approximately 12¢ per pack in Hawaii.  
d. Rates apply only to distilled spirits not in excess of 100 proof.  
e. Monopoly states. Revenues received through markup plus taxes except markup only in New Hampshire and Oregon.  
f. On leaded gas in New York City.  
SOURCE: State Tax Guide, All States Unit, Commerce Clearing House, Inc.

TABLE 16  
STATE PERSONAL INCOME TAX DATA  
At January 1, 1979

State	Federal Inc. Tax Deduct. <sup>a</sup>	Tax Rate				Steps In Range	Personal Exemption or Credit <sup>b</sup>	
		Min.	On First	Max.	Over		Single	Dependent
HAWAII	No	2.25%	\$ 500	11.0%	\$ 30,000	11	\$ 750 <sup>c</sup>	\$ 750
Ala.	Yes	1.5	1,000	5.0	5,000	4	1,500	300
Alaska	No	3.0	2,000	14.5	200,000	24	(e)	(e)
Ariz.	Yes	2.0	1,000	8.0	6,000	7	1,000 <sup>c</sup>	600
Ark.	No	1.0	2,999	7.0	25,000	6	17,500 <sup>b,c</sup>	6 <sup>b</sup>
Calif.	No	1.0	2,000	11.0	15,500	11	100 <sup>b,c</sup>	8 <sup>b</sup>
Colo. <sup>d</sup>	Yes	3.0	1,000	8.0	10,000	11	850 <sup>c</sup>	850
Conn.	No personal income tax							
Del.	Yes	1.6	1,000	19.8	100,000	15	600	600
Fla.	No personal income tax							
Ga.	No	1.0	750	6.0	7,000	6	1,500	700
Idaho	No	2.0	1,000	7.5	5,000	6	(c)(e)	(e)
Ill.	No	2.5% flat rate					1,000	1,000
Ind.	No	2.0% flat rate					1,000 <sup>c</sup>	500
Iowa	Yes	0.5	1,000	13.0	75,000	13	15 <sup>b</sup>	10 <sup>b</sup>
Kans.	Yes	2.0	2,000	9.0	25,000	8	750	750
Ky.	Yes	2.0	3,000	6.0	8,000	5	20 <sup>b</sup>	20 <sup>b</sup>
La.	Yes	2.0	10,000	6.0	50,000	3	2,500	400
Me.	No	1.0	2,000	10.0	25,000	8	1,200	1,200
Md.	No	2.0	1,000	5.0	3,000	4	800	800
Mass. <sup>d</sup>	No	5% flat rate + 7.5% surtax					2,000 <sup>c,e</sup>	600
Mich.	No	4.6% flat rate					1,500 <sup>c</sup>	1,500
Minn.	Yes	1.6	500	17.0	40,000	13	40 <sup>b,c</sup>	40 <sup>b</sup>
Miss.	No	3.0	5,000	4.0	5,000	2	5,250 <sup>e</sup>	1,500
Mo.	Yes	1.5	1,000	6.0	9,000	10	1,200 <sup>c</sup>	400
Mont. <sup>d</sup>	Yes	2.0	1,000	11.0	35,000	10	650	650
Neb.	No	18% of adjusted federal liability					(c)	
Nev.	No state income tax							
N. H.	No	5.0% on interest and dividend income over \$600						
N. J.	No	2.0	20,000	2.5	20,000	2	1,000	1,000
N. M.	No	0.8	1,000	9.0	100,000	19	750 <sup>c</sup>	750
N. Y.	No	2.0	1,000	14.0	25,000	14	700 <sup>c</sup>	700
N. C.	No	3.0	2,000	7.0	10,000	5	1,000	600
N. D. <sup>d</sup>	Yes	1.0	3,000	7.5	30,000	6	750	750
Ohio	No	0.5	5,000	3.5	40,000	6	650	650
Okla.	Yes	0.5	1,000	6.0	7,500	7	750 <sup>c</sup>	750
Ore.	Yes	4.0	500	10.0	5,000	7	750	750
Pa.	No	2.2% flat rate						
R. I.	No	19% of adjusted federal liability						
S. C.	Yes	2.0	2,000	7.0	10,000	6	800	800
S. D.	No personal income tax							
Tenn.	No	6.0% on dividend and interest income						
Texas	No state income tax							
Utah	Yes	2.25	750	7.75	4,500	7	750	750
Vt.	No	25% of federal liability					(c)	
Va.	No	2.0	3,000	5.75	12,000	4	600	600
Wash.	No state income tax							
W. Va.	No	2.1	2,000	9.6	200,000	24	600	600
Wisc.	No	3.1	1,000	11.4	14,000	15	20 <sup>b,c</sup>	20 <sup>b</sup>
Wyo.	No state income tax							
D. C.	No	2.0	1,000	11.0	25,000	10	750 <sup>c</sup>	750

- a. Generally limited to federal taxes paid on income taxed by the state; maximum deductible amounts are limited by certain states.
- b. States granting tax credits in lieu of personal exemptions.
- c. Additional credits deducted directly from tax liability and designed to relieve the burden of taxes other than income taxes; i.e., sales, property, and/or local income taxes. Limited to elderly in some states. Adjusted for inflation in California and Colorado.
- d. Additional rates: Colorado, 2% on interest and dividends over \$5,000; Massachusetts, 10% on interest, dividends and capital gains; Montana, 10% surtax; North Dakota, 1% on net business income of individuals, estates and trusts over \$2,000.
- e. No double exemptions for joint returns. Federal zero-bracket amount permitted in Alaska and Idaho.

SOURCE: State Tax Guide, All States Unit, Commerce Clearing House, Inc.

TABLE 17  
**STATE CORPORATION NET INCOME TAX**  
**Rates and Estimated Burdens on Selected Incomes**  
**January 1, 1979**

State	State/Federal <sup>a</sup> Corporation	Tax Rate	Net Operating Loss <sup>b</sup>	Estimated State Income Tax on Net Taxable Income <sup>c</sup> of		
	Tax Deductible			\$5,000	\$50,000	\$500,000
HAWAII	Yes/No	5.85% to \$25,000 6.435% over \$25,000	CF-5, CB-3	\$ 276	\$ 2,886	\$ 30,092
Ala.	No/Yes	5.0%	--	209	2,058	14,803
Alaska	Yes/No	9.4%	CF-7, CB-3	430	4,296	42,962
Ariz.	Yes/Yes	2.5% to \$1,000 10.5% over \$6,000 1% to \$3,000	CF-5	180	3,689	28,477
Ark.	No/No	6% over \$25,000	CF-3	70	2,440	29,440
Calif.	No/No	9.0%	--	450	4,500	45,000
Colo.	No/No	5.0%	CF-7, CB-3	250	2,500	25,000
Conn.	Yes/No	10.0%	CF-5	455	4,545	45,455
Del.	No/No	8.7%	CF-7, CB-3	435	4,350	43,500
Fla.	No/No	5.0%	CF-7	250	2,500	25,000
Ga.	No/No	6.0%	CF-7, CB-3	300	3,000	30,000
Idaho	No/No	6.5% + \$10	CF-5, CB-3	310	3,010	30,010
Ill.	No/No	4.0%	CF-7, CB-3	200	2,000	20,000
Ind.	No/No	6.0%	CF-7, CB-3	300	3,000	30,000
Iowa	No/Yes <sup>a</sup>	6% to \$25,000 10% over \$100,000	CF-7, CB-3	276	3,155	37,833
Kan.	No/No	4.5% to \$25,000 6.75% over \$25,000	CF-7, CB-3	225	2,813	33,188
Ky.	No/No	4% to \$25,000 5.8% over \$25,000	CF-1 for new businesses	200	2,450	28,550
La.	No/Yes	4% to \$25,000 8% over \$200,000	--	167	1,806	20,131
Me.	No/No	4.95% to \$25,000 6.93% over \$25,000	CF-7, CB-3	248	2,970	34,155
Md.	No/No	7.0%	CF-7, CB-3	350	3,500	35,000
Mass.	No/No	8.33%	CF-5 for new businesses	417	4,165	41,650
Mich.	Special business tax levied in lieu of corporate income tax					
Minn.	No/No	12.0%	CF-5, CB-3	600	6,000	60,000
Miss.	No/No	3% to \$5,000 4% over \$5,000	CF-5	150	1,950	19,950
Mo.	Yes/Yes	5.0%	CF-7, CB-3	199	1,959	14,082
Mont.	No/No	6.75%	CF-7, CB-3	338	3,375	33,750
Neb.	Yes/No	4.5% to \$25,000 4.95% over \$25,000	CF-7, CB-3	215	2,251	23,475
Nev.	No state corporation income tax					
N. H.	No/No	8.0%	--	400	4,000	40,000
N. J.	No/No	7.5%	--	375	3,750	37,500
N. M.	Yes/No	5.0%	CF-7, CB-3	238	2,381	23,809
N. Y.	No/No	10.0%	CF-7, CB-3	500	5,000	50,000
N. C.	No/No	6.0%	CF-5	300	3,000	30,000
N. D.	No/Yes	3% to \$3,000 8.5% over \$25,000	CF-7, CB-3	137	2,623	24,666
Ohio	Yes/No	4% to \$25,000 8% over \$25,000	CF-5	192	2,778	36,111
Okla.	Yes/No	4.0%	CF-7, CB-3	192	1,923	19,231
Ore.	No/No	7.5%	CF-5	375	3,750	37,500
Pa.	No/No	10.5%	--	525	5,250	52,500
R. I.	No/No	8.0%	CF-7, CB-3	400	4,000	40,000
S. C.	No/No	6.0%	CF-3 for new businesses	300	3,000	30,000
S. D.	No state corporation income tax					
Tenn.	No/No	6.0%	CF-3	300	3,000	30,000
Texas	No state corporation income tax					
Utah	No/No	4.0%	CF-5, CB-3	200	2,000	20,000
Vt.	Yes/No	5% to \$10,000 7.5% over \$250,000	CF-7, CB-3	238	2,944	33,395
Va.	No/No	6.0%	CF-7, CB-3	300	3,000	30,000
Wash.	No state corporation income tax					
W. Va.	No/No	6.0%	CF-7, CB-3	300	3,000	30,000
Wisc.	Yes/No	2.3% to \$1,000 7.9% over \$6,000	CF-5	176	3,457	36,551
Wyo.	No state corporation income tax					
D. C.	No/No	9.0% + 10% surtax	--	495	4,950	49,500

a. Deduction limited to federal tax on income taxed by the state, except in Utah. Further limited in Iowa to 50% of federal taxes paid.

b. Number of years carryforward and/or carryback of net operating loss. Carrybacks usually limited to year of enactment. Certain states also grant new businesses further relief.

c. "Net taxable income" is income net of all deductions and exemptions except any allowed for federal or state corporate income taxes paid.

SOURCE: State Tax Guide, All States Unit, Commerce Clearing House, Inc. Estimated tax liability computed by the Tax Foundation of Hawaii.

TABLE 18  
**REAL PROPERTY VALUATIONS IN HAWAII**  
 Fiscal 1979 — By Counties<sup>a</sup>  
 (Dollars in Thousands)

Type of Property	Honolulu	Maul	Hawaii	Kauai	Total	Percent
Homes: <sup>b</sup> Fee	\$ 3,043,459	\$ 375,900	\$ 371,256	\$ 171,537	\$ 3,962,152	22.31
Leasehold <sup>d</sup>	1,636,153	17,802	22,956	3,264	1,680,175	9.46
Government: Federal	1,082,168	3,103	11,140	4,885	1,101,296	6.20
State	1,398,426	82,348	167,978	29,362	1,678,114	9.45
Counties	466,404	31,882	19,914	11,598	529,798	2.98
Public Utilities <sup>c</sup>	96,546	5,564	8,485	1,481	112,076	0.63
Miscellaneous Exempt <sup>d</sup>	617,676	45,609	54,892	18,429	736,606	4.15
All Others	5,610,491	1,057,409	892,482	400,506	7,960,888	44.82
<b>Total Gross Valuations</b>	<b>\$13,951,323</b>	<b>\$1,619,617</b>	<b>\$1,549,103</b>	<b>\$641,062</b>	<b>\$17,761,105</b>	<b>100.00</b>
<b>Exempt Properties</b>						
Government	\$ 2,946,998	\$ 117,333	\$ 199,032	\$ 45,845	\$ 3,309,208	18.63
Public Utilities <sup>c</sup>	96,546	5,564	8,485	1,481	112,076	0.63
Homes: <sup>b</sup> Fee	1,021,121	154,285	194,414	79,589	1,449,409	8.16
Leasehold	474,464	8,430	11,805	1,766	496,465	2.80
Others <sup>d</sup>	617,676	45,609	54,892	18,429	736,606	4.15
<b>Sub-Total Exemptions</b>	<b>\$ 5,156,805</b>	<b>\$ 331,221</b>	<b>\$ 468,628</b>	<b>\$147,110</b>	<b>\$ 6,103,764</b>	<b>34.37</b>
<b>Taxable Values</b>	<b>\$ 8,794,518</b>	<b>\$1,288,396</b>	<b>\$1,080,475</b>	<b>\$493,952</b>	<b>\$11,657,341</b>	<b>65.63</b>
<b>Less 50% of Appeals</b>	<b>88,053</b>	<b>22,547</b>	<b>5,790</b>	<b>9,465</b>	<b>125,855</b>	<b>0.71</b>
<b>Net Taxable Values</b>	<b>\$ 8,706,464</b>	<b>\$1,265,848</b>	<b>\$1,074,685</b>	<b>\$484,487</b>	<b>\$11,531,484</b>	<b>64.93</b>

- a. Gross valuations assessed at approximately 60% of market value. Detail may not add to total due to rounding.
- b. Owner occupied homestead. Basic exemption \$12,000; \$24,000; \$30,000, depending on age, for those 60 and over.
- c. Exempt from property taxation. Subject to selective sales public service companies tax.
- d. Includes property used for school, hospital, and nursing home, church, and cemetery purposes; non-profit labor unions, corporations, societies and associations; and the Hawaiian Homes Commission.

SOURCE: Reports of the Department of Taxation, State of Hawaii.

TABLE 19  
**TRENDS IN REAL PROPERTY TAX BASE**  
 State of Hawaii: By Counties<sup>a</sup>  
 (In Thousands)

Fiscal Year		Honolulu <sup>b</sup>	MauI	Hawaii <sup>b</sup>	Kauai	All Counties <sup>b</sup>
1979		\$(8,706,464)	\$(1,265,848)	\$(1,074,685)	\$(484,487)	\$(11,531,484)
Improved Residential	- Land	2,867,540	249,206	186,233	122,500	3,425,479
	- Bldg.	1,033,850	102,057	86,526	59,128	1,281,561
Unimproved Residential	- Land	150,223	43,195	43,158	30,145	266,721
	- Bldg.	4,524	116	5,044	3,200	12,884
Hotel-Apartment	- Land	692,172	205,290	69,571	59,708	1,026,741
	- Bldg.	1,246,053	320,885	157,994	85,514	1,810,446
Commercial	- Land	644,007	59,385	41,997	25,333	770,722
	- Bldg.	1,084,544	44,597	51,275	20,647	1,201,063
Industrial	- Land	553,636	43,184	21,276	6,944	625,040
	- Bldg.	291,205	39,691	30,496	10,101	371,493
Agricultural	- Land	90,050	107,927	305,485	41,516	544,978
	- Bldg.	28,036	38,492	53,286	9,164	128,978
Conservation	- Land	15,196	10,867	20,269	9,711	56,043
	- Bldg.	5,429	956	2,075	876	9,336
1978		7,805,950	961,686	934,429	412,706	10,114,771
1977		7,568,023	920,362	916,666	401,301	9,806,352
1976		6,683,685	816,168	904,044	370,209	8,774,106
1975		5,462,341	594,807	771,689	299,543	7,128,381
1974		4,546,531	437,146	629,326	222,052	5,835,056
1973		4,087,119	353,466	562,273	198,897	5,201,754
1972		3,585,106	302,136	450,437	186,810	4,524,489
1971		3,185,288	265,800	366,130	148,822	3,966,040
1970		2,923,454	192,344	251,259	114,710	3,481,766

NOTE: Detail may not add to total due to rounding.

a. Net assessed valuations for tax rate purposes certified by the Director of Taxation as 60% of market value for fiscal 1977, 1978 and 1979. Prior years adjusted to 60% basis.

b. Excludes federal leased property assessable to lessee but not included for tax rate purposes of approximately \$2.1 million for Honolulu and \$171,400 for Hawaii.

SOURCE: Compiled by the Tax Foundation of Hawaii from reports of the Real Property Technical, and Tax Research and Planning Offices, Department of Taxation, State of Hawaii.

TABLE 20  
TRENDS IN REAL PROPERTY TAX COLLECTIONS  
State of Hawaii: By Counties

Fiscal Year	Honolulu	Maul	Hawaii	Kauai	All Counties
1979 (Est.) <sup>a</sup>	\$(132,650,757)	\$(11,502,833)	\$(19,241,364)	\$(7,024,988)	\$(170,419,942)
Impr. Res.	59,418,170	3,192,981	4,882,386	2,633,592	70,127,128
Unimprov. Res.	2,661,470	443,267	958,022	526,551	4,589,309
Hotel-Apt.	29,219,949	4,730,218	3,978,114	2,062,719	39,991,000
Commercial	26,319,860	944,833	1,669,574	666,597	29,600,865
Industrial	12,869,358	753,115	927,158	247,158	14,796,789
Agricultural	1,798,450	1,330,949	6,422,001	734,860	10,286,259
Conservation	314,119	107,471	399,975	153,512	975,077
1978	120,707,945	11,577,622	16,982,147	6,148,490	155,416,204
1977	114,326,276	11,725,735	16,943,416	6,207,789	149,203,216
1976	117,124,133	11,896,154	18,781,089	5,982,956	153,784,332
1975	98,225,109	9,828,053	15,621,740	4,992,839	128,667,741
1974	96,624,744	7,842,451	13,276,493	4,118,448	121,862,136
1973	84,481,270	6,291,453	11,577,947	3,492,083	105,842,753
1972	80,440,216	5,238,424	9,367,686	3,216,861	98,263,187
1971	73,010,061	4,608,901	7,665,408	2,606,062	87,890,432
1970	64,690,941	3,430,580	5,545,834	2,169,411	75,836,766

a. Totals include tax on certain federal leased property not allocated by class, but exclude minimum tax.

SOURCE: Compiled by the Tax Foundation of Hawaii from reports of the Department of Taxation, State of Hawaii.

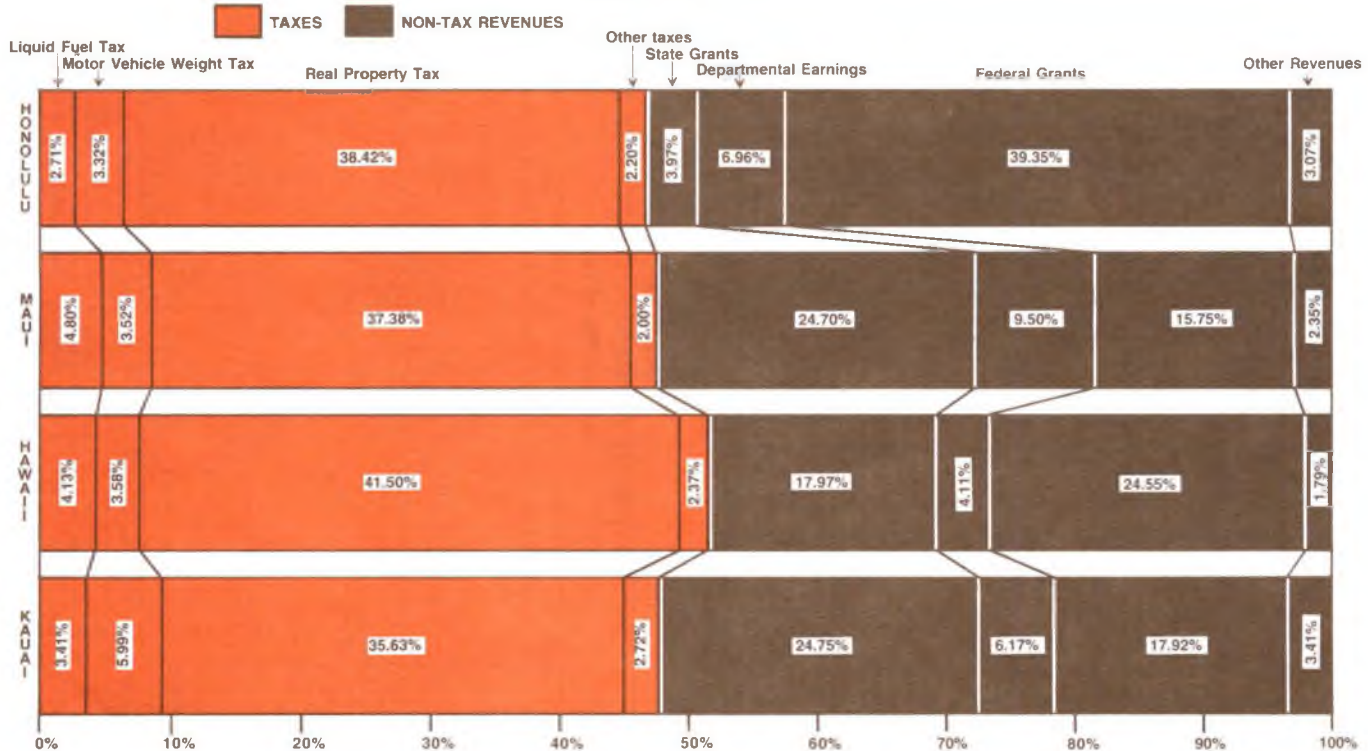
TABLE 21  
TRENDS IN REAL PROPERTY TAX RATES  
State of Hawaii: By Counties  
(Rates for \$1,000 Taxable Values)

Fiscal Year	Honolulu	Maul	Hawaii	Kauai	Average <sup>a</sup>
1979 Average Rate	\$15.23	\$ 9.09	\$17.90	\$14.50	\$14.78
Improved Residential	15.23	9.09	17.90	14.50	14.90
Agricultural	15.23	9.09	17.90	14.50	15.26
Conservation	15.23	9.09	17.90	14.50	14.91
Hotel-Apartment					
Land	17.30	10.24	20.30	16.10	16.02
Bldg.	13.84	8.19	16.24	12.88	13.00
Unimproved Residential					
Land	17.30	10.24	20.30	16.10	16.51
Bldg.	13.84	8.19	16.24	12.88	14.49
Commercial					
Land	17.41	9.94	20.11	15.93	16.93
Bldg.	13.93	7.95	16.09	12.74	13.78
Industrial					
Land	16.36	10.05	20.30	16.45	16.06
Bldg.	13.09	8.04	16.24	13.16	12.81
1978 Average Rate	15.37	11.96	17.90	14.50	15.25
1977 " "	15.37	12.50	17.90	14.50	15.31
1976 " "	15.37	12.50	17.90	14.50	15.34
1975 " "	15.37	14.00	17.90	14.50	15.31
1974 " "	17.71	15.00	17.90	15.50	17.44
1973 " "	17.71	15.00	17.90	15.00	17.44
1972 " "	19.21	15.00	17.90	15.00	18.62
1971 " "	19.21	15.00	17.90	15.00	18.65
1970 " "	19.21	15.00	17.90	16.50	18.79
1969 " "	19.21	15.00	17.89	16.50	18.81

a. State average rates computed by dividing "taxes to be raised" by total county taxable values.

SOURCE: Compiled by the Tax Foundation of Hawaii from reports of the Department of Taxation, State of Hawaii.

CHART 6  
**SOURCES OF COUNTY GOVERNMENT REVENUE**  
 Percentage Distribution — By Counties  
 Fiscal Year — 1978



SOURCE: Tables 22-25 inclusive.

TABLE 22  
**OPERATING REVENUES<sup>a</sup> — CITY AND COUNTY OF HONOLULU**  
**Selected Fiscal Years**

Source of Revenue	1978	1977	1976	1973	1966
<b>Taxes</b>					
Real Property	\$120,720,378	\$114,326,276	\$117,249,133	\$ 84,481,270	\$55,502,717
Liquid Fuel	8,518,393	8,337,752	7,880,341	7,628,369	5,485,956
Utility Franchise	5,664,912	5,009,050	4,677,222	2,259,177	1,411,318
Motor Vehicle Weight	10,431,223	10,116,513	9,777,171	9,490,195	7,191,932
Sub-Total Taxes	\$145,334,906	\$137,789,591	\$139,583,866	\$103,859,011	\$69,591,923
Liquor Licenses & Fees	\$ 1,250,872	\$ 1,157,210	\$ 1,102,391	\$ 846,315	\$ 487,214
Parking Meter Fees	1,709,826	1,602,804	1,706,472	1,784,171	1,088,544
Other Licenses & Permits	3,055,752	3,658,604	4,257,300	3,439,463	2,152,027
Fines, Forfeits, etc.	64,252	64,383	61,564	43,527	17,204
Departmental Earnings <sup>b</sup>	21,872,146	12,450,556	6,688,836	7,488,846	4,759,793
<b>State Grants</b>					
Pensioners	--	--	--	420,760	321,327
Salary Adjustment	--	--	--	--	46,481
Act 155 <sup>c</sup>	7,734,416	7,734,416	7,734,416	6,498,439	2,566,775
Others	4,751,872	2,695,079	1,309,512	574,684	258,293
Sub-Total State Grants	\$ 12,486,288	\$ 10,429,495	\$ 9,043,928	\$ 7,493,882	\$ 3,192,876
Federal Grants	\$123,651,243	\$ 92,775,762	\$ 83,476,490	\$ 28,185,280	\$ 5,126,752
Hawaii Housing Authority	218,619	227,614	117,217	161,372	151,394
Land Sales	--	--	--	1,309,867	557,900
Miscellaneous	4,595,939	4,856,442	3,217,940	1,252,225	831,036
Total	\$314,239,844	\$265,012,462	\$249,256,003	\$155,863,959	\$87,956,665

a. Excludes loan, bond, revolving, Improvement district assessment and trust funds, and Board of Water Supply revenues.

b. Includes rentals, interest and other earnings.

c. Act 155, SLH 1965, replaced general excise tax sharing with state-aid grants based on each county's "relative fiscal capacity and relative fiscal need" as defined by the Legislature. Amended in 1973 to provide fixed grants equal to the amount granted in 1972 unless a county function is subsequently incorporated as a state function.

SOURCE: Finance Director's Annual Financial Reports, City & County of Honolulu, State of Hawaii.

TABLE 23  
**OPERATING REVENUES<sup>a</sup> — COUNTY OF MAUI**  
**Selected Fiscal Years**

Source of Revenue	1978	1977	1976	1973	1968
<b>Taxes</b>					
Real Property	\$11,577,622	\$11,725,735	\$11,896,154	\$ 6,291,453	\$2,418,413
Liquid Fuel	1,485,658	1,376,178	1,220,441	979,003	709,906
Utility Franchise	297,518	242,871	201,177	106,367	57,827
Motor Vehicle Weight	1,090,766	983,122	910,297	733,057	514,105
Sub-Total Taxes	\$14,451,563	\$14,327,905	\$14,228,069	\$ 8,109,880	\$3,700,251
Liquor Licenses & Fees	\$ 322,203	\$ 278,098	\$ 239,619	\$ 156,445	\$ 79,333
Other Licenses & Permits	546,524	427,618	525,717	329,432	135,466
Fines, Forfeits & Penalties	11,930	7,167	1,603	1,631	212
Departmental Earnings <sup>b</sup>	2,943,336	1,587,149	1,319,859	1,055,990	410,031
<b>State Grants</b>					
Pensioners	--	--	--	171,857	177,495
Salary Adjustment	--	--	--	--	3,400
Act 155 <sup>c</sup>	2,994,474	2,994,474	2,994,474	2,731,348	2,797,345
Others	4,655,086	3,357,938	2,463,902	555,541	291,796
Sub-Total State Grants	\$ 7,649,560	\$ 6,352,412	\$ 5,458,376	\$ 3,458,747	\$3,270,036
Federal Grants	\$ 4,878,236	\$ 4,929,515	\$11,085,101	\$ 1,795,452	\$ 47,525
Hawaii Housing Authority	8,870	7,627	3,406	3,666	--
Miscellaneous	161,217	679,735	1,089,628	65,300	66,074
Total	\$30,973,440	\$28,597,227	\$33,951,377	\$14,976,542	\$7,708,928

a. Excludes Loan, Bond, Revolving, and certain Trust funds, Water Supply Revenues and, from 1967, revenues of functions transferred to the state by Act 97, SLH 1965.

b. Includes rentals, interest, garbage collection charges and other earnings.

c. Act 155, SLH 1965, replaced general excise tax sharing with state-aid grants based on each county's "relative fiscal capacity and relative fiscal need" as defined by the Legislature. Amended in 1973 to provide fixed grants equal to the amount granted in 1972 unless a county function is subsequently incorporated as a state function.

SOURCE: Auditor's Annual Reports through 1968; and Finance Director's Annual Financial Reports from 1969, County of Maui, State of Hawaii.



TABLE 24  
**OPERATING REVENUES<sup>a</sup> — COUNTY OF HAWAII**  
**Selected Fiscal Years**

Source of Revenue	1978	1977	1976	1975	1968
<b>Taxes</b>					
Real Property	\$16,982,147	\$16,943,416	\$18,781,089	\$11,577,947	\$ 3,706,156
Liquid Fuel	1,691,350	1,117,547	1,016,382	927,953	596,899
Utility Franchise	690,294	600,810	482,508	295,899	149,077
Motor Vehicle Weight	1,462,822	1,272,042	1,214,271	1,034,199	726,492
Sub-Total Taxes	\$20,826,613	\$19,933,815	\$21,494,250	\$13,833,998	\$ 5,178,624
Liquor Licenses & Fees	\$ 277,848	\$ 289,753	\$ 230,227	\$ 168,441	\$ 97,658
Parking Meter Fees	43,980	48,661	51,046	44,151	45,878
Other Licenses & Permits	500,464	527,984	677,773	454,163	206,632
Fines, Forfeits & Penalties	1,925	1,285	650	160	7,500
Departmental Earnings <sup>b</sup>	1,680,207	1,500,466	1,459,279	1,143,944	809,462
<b>State Grants</b>					
Pensioners	--	--	--	263,366	182,410
Salary Adjustments	--	--	--	--	3,953
Capital Improvements	--	--	--	--	364,512
Act 155 <sup>c</sup>	4,327,834	4,327,836	4,327,834	3,663,667	3,758,696
Others	3,025,764	3,114,685	491,455	339,987	65,712
Sub-Total State Grants	\$ 7,353,598	\$ 7,442,521	\$ 4,819,289	\$ 4,267,020	\$ 4,375,283
Federal Grants	\$10,047,963	\$10,189,028	\$ 6,353,644	\$ 4,639,528	\$ 1,062,397
Hawaii Housing Authority	23,489	17,193	--	12,815	11,886
Land Sales	--	--	--	--	5,533
Miscellaneous	164,432	124,281	174,367	139,385	82,238
<b>Total</b>	<b>\$40,920,519</b>	<b>\$40,074,988</b>	<b>\$35,260,525</b>	<b>\$24,703,604</b>	<b>\$11,883,091</b>

- a. Excludes Loan, Bond, Revolving, certain Trust funds and Water Supply Revenues. After 1966, Hilo Hospital and Act 97 Special funds also excluded.  
b. Includes rentals, interest, garbage collection charges, etc.  
c. Act 155, SLH 1965, repealed general excise tax sharing and authorized state-aid grants based on each county's "relative fiscal capacity and relative fiscal need" as defined by the Legislature. Amended in 1973 to provide fixed grants equal to the amount granted in 1972 unless a county function is subsequently incorporated as a state function.

SOURCE: Auditor's Annual Reports through 1968; Finance Director's Annual Reports from 1969, County of Hawaii, State of Hawaii.

TABLE 25  
**OPERATING REVENUES<sup>a</sup> — COUNTY OF KAUAI**  
**Selected Fiscal Years**

Source of Revenue	1978	1977	1976	1973	1968
<b>Taxes</b>					
Real Property	\$ 6,148,393	\$ 6,207,789	\$ 5,982,956	\$3,492,083	\$1,734,493
Liquid Fuel	587,538	575,391	526,746	472,231	366,091
Utility Franchise	338,415	292,113	252,956	134,820	58,210
Motor Vehicle Weight	1,034,230	579,978	543,025	440,049	344,484
Sub-Total Taxes	\$ 8,108,575	\$ 7,655,271	\$ 7,307,683	\$4,539,184	\$2,503,278
Liquor Licenses & Fees	\$ 130,987	\$ 119,748	\$ 109,537	\$ 66,172	\$ 47,852
Other Licenses & Permits	121,297	126,774	193,016	151,550	71,650
Fines, Forfeits & Penalties	3,780	3,166	2,387	281	100
Departmental Earnings <sup>b</sup>	1,065,462	1,045,636	1,235,239	636,149	238,968
<b>State Grants</b>					
Pensioners	--	--	--	73,488	69,268
Salary Adjustment	--	--	--	--	866
Act 155 <sup>c</sup>	3,190,821	3,190,821	3,190,821	2,873,691	2,304,287
Others	1,080,823	1,127,437	276,727	28,292	74,878
Sub-Total State Grants	\$ 4,271,644	\$ 4,318,258	\$ 3,467,548	\$2,975,470	\$2,449,299
Federal Grants	\$ 3,093,178	\$ 2,958,871	\$ 2,155,567	\$1,341,667	\$ 32,001
Miscellaneous	462,743	286,867	136,450	19,684	126,944
<b>Total</b>	<b>\$17,257,666</b>	<b>\$16,514,592</b>	<b>\$14,607,427</b>	<b>\$9,726,158</b>	<b>\$5,470,092</b>

- a. Excludes Loan, Bond, Revolving and certain Trust Funds, Water Supply Revenues; and from 1967, revenues of functions transferred to the State by Act 97, SLH 1965.  
b. Includes rentals, interest, garbage collection charges and other earnings.  
c. Replaced general excise tax sharing with state-aid grants based on each county's "relative fiscal capacity and relative fiscal need" as defined by the Legislature. Amended in 1973 to provide fixed grants equal to the amount granted in 1972, unless a county function is subsequently incorporated as a State function.

SOURCE: County Auditor's Annual Reports through 1969; after 1969, Finance Director's Annual Reports, County of Kauai, State of Hawaii.

TABLE 26  
TAXES LEVIED IN HAWAII  
As of January 1, 1979

KIND OF TAX, LEGAL REFERENCE, BRIEF DESCRIPTION AND REVENUE DISTRIBUTION <sup>a</sup>	REPORTS DUE & % OF TOTAL COLLECTIONS <sup>b</sup>
<p><b>PERSONAL INCOME TAX (Chapter 235)</b> - On net incomes of individuals. Rates are: first \$500, 2.25%; next \$500, 3.25%; next \$500, 4.5%; next \$500, 5%; next \$1,000, 6.5%; next \$2,000, 7.5%; next \$5,000, 8.5%; next \$4,000, 9.5%; next \$6,000, 10%; next \$10,000, 10.5%; and over \$30,000, 11%. Capital gains taxed at maximum 4%. Deductions generally follow federal law; including among others, state and local taxes (federal taxes are not deductible), contributions, interest paid, medical expenses, union and professional dues. Exemptions are: individuals, \$750 per personal exemption (double exemption for those over 65); blind, deaf, or disabled persons, \$7,000; estates, \$400; simple trusts, \$200; complex trusts, \$80; and 1st \$500 income from service as a military reservist. Military pay of residents is taxable. Joint returns with split income permitted. Taxes withheld by employers; other taxpayers must file estimated income returns and pay estimated taxes quarterly. <u>Distribution:</u> State general fund.</p> <p>Individual credits based on adjusted gross income and granted to resident taxpayers are inversely graduated from a maximum of \$40 per qualified exemption when AGI is less than \$5,000 to \$6 when AGI is from \$14,000 to \$19,999. Additional credit of \$20 per qualified exemption granted to renters with AGI of less than \$20,000. Credits (double for those 65 and over) are deducted from tax liability and refunds are granted when credits exceed liability.</p> <p><b>CORPORATE INCOME TAX (Chapter 235)</b> - On net income of corporations up to \$25,000 at 5.85%, and 6.435% over \$25,000. Capital gains rate is 3.08%. Deductions include bad debts, depreciation, business expenses, interest on loans, losses from operations (carried backward three years and forward five years), and state and local taxes (federal income taxes are not deductible). <u>Distribution:</u> State general fund.</p>	<p>20th day of 4th month after close of income year. Withholding returns due on or before last day of following month. Estimates of income on 20th of April, June, September and January. <b>24.00%</b></p> <p>20th day of 4th month after end of income year. Income estimates due 20th of September and January. <b>2.52%</b></p>
<p>A credit of 4% of the selling price of glue, solvents and paints is granted if the products have been treated to deter abuse by inhalation.</p> <p><b>INHERITANCE AND ESTATE TAXES (Chapter 236)</b> - On shares of net estates having situs in Hawaii. Bequests to (a) spouse, exemption \$100,000, rates graduated from 2% on first remaining \$25,000 to \$7,750 plus 7% of remaining amounts over \$200,000; (b) parent, child, grandchild or adopted child, exemption \$50,000, rates graduated from 3% of first \$25,000 to \$8,500 plus 8% on amounts over \$150,000; (c) all others, exemption \$5,000, rates graduated from 3% on first \$20,000 to \$9,600 plus 10% on amounts over \$145,000. Estate tax incorporating the 80% credit allowed by the federal estate tax is imposed. <u>Distribution:</u> State general fund.</p>	<p>Executor or administrator to decedent's estate to file a return. Payment is due within 18 months after death. <b>0.43%</b></p>
<p><b>GENERAL EXCISE (Gross Income) TAX (Chapter 237)</b> - On gross income, gross receipts, or gross proceeds of all business activities at following rates: 0.5% on wholesaling, intermediary services, manufacturing, producing, canning, and blind, deaf or totally disabled persons; 0.15% on insurance solicitors; 4% on retail sales of goods, services, and other activities.<sup>c</sup> <u>Distribution:</u> State general fund.</p>	<p>Monthly by the end of the following month. Annual summary and reconciliation return by April 20 following the tax year. <b>37.59%</b></p>
<p><b>USE TAX (Chapter 238)</b> - On tangible personal property imported or purchased from an unlicensed seller. Rates are 0.5% on goods imported for resale at retail; 4% on all other imports. <u>Distribution:</u> State general fund.</p>	<p>Monthly by the end of the following month. <b>1.25%</b></p>
<p><b>PUBLIC SERVICE COMPANIES TAX (Chapter 239)</b> - On public utility gross incomes at graduated rates based on ratio of net to gross income. Minimum rate, 5.885%; maximum, 8.2% except that land carriers are taxed at 5.35%. Utilities are exempt from general excise and property taxes. Airlines, motor carriers, common carriers by water, and contract carriers taxed at 4% of gross income and are subject to property tax but exempt from general excise tax. <u>Distribution:</u> State general fund.</p>	<p>On or before April 20th. <b>3.53%</b></p>
<p><b>PUBLIC UTILITY FRANCHISE TAX (Chapter 240)</b> - On gross operating income of certain public utilities (electric and gas companies) at 2.5% rate. <u>Distribution:</u> County highway funds.</p>	<p>One month after end of calendar year. <b>0.74%</b></p>
<p><b>BANKS AND OTHER FINANCIAL CORPORATIONS TAX (Chapter 241)</b> - On net incomes, as defined, at 11.7% on banks, building and loan associations, industrial loan companies and other financial corporations. Federal income taxes upon income from sources in the state are deductible. <u>Distribution:</u> State general fund.</p>	<p>April 20, or 20th of 4th month after fiscal year ends. Other installments due 20th of 2nd, 5th, and 8th months. <b>0.54%</b></p>
<p><b>FUEL TAX (Chapter 243)</b> - On distributors at 12.0¢ per gallon in Honolulu to 13.5¢ in Maui and Hawaii counties for highway use (includes 8.5¢ state tax) except LPG at 2/3 of rates. Off-highway rates for diesel, LPG and aviation fuel at 1¢ per gallon. Agricultural equipment refunds on gasoline for off-highway use granted. <u>Distribution:</u> Aviation to state airport fund; small boat fuel to boating special fund; county fuel to county highway fund; and balance to state highway fund.</p>	<p>Monthly on or before end of following month. <b>4.87%</b></p>
<p><b>LIQUOR TAX (Chapter 244)</b> - On dealers at 20% of wholesale price. <u>Distribution:</u> State general fund.</p>	<p>Monthly on or before end of following month. <b>1.91%</b></p>
<p><b>TOBACCO TAX (Chapter 245)</b> - On wholesalers at 40% of wholesale price of all tobacco products. <u>Distribution:</u> State general fund.</p>	<p>Monthly on or before end of following month. <b>1.16%</b></p>
<p><b>PROPERTY TAX (Chapter 246)</b> - On real property, land and improvements. Assessments are at 60% of "fair market value." Maximum exemption for owner-occupied homes is \$12,000 (\$24,000 for those over 60 and \$30,000 for those over 70). Average 1979 rates per \$1,000 net assessed value are: Oahu \$15.23; Kauai \$14.50; Hawaii \$17.90; and Maui \$9.09. Higher rates on land than on improvements levied on property classed unimproved residential, hotel/apartment, commercial, and industrial. Average rates applied to all other classes. Minimum tax \$7.00. Personal property not taxed. <u>Distribution:</u> Respective county general funds.</p>	<p>Assessment notices to taxpayer by March 15. Appeals filed by April 9. Tax base and rates certified by May 1. June 20 last day to amend rates. Semi-annual payments. <b>16.42%</b></p>
<p><b>CONVEYANCE TAX (Chapter 247)</b> - On actual and full consideration paid for the transfer of realty, including leases and subleases, a tax of 5¢ per \$100 is imposed. Minimum tax on each transaction is \$1.00. Certain exemptions allowed. <u>Distribution:</u> State general fund.</p>	<p>Not later than 90 days after the taxable transaction. <b>0.14%</b></p>
<p><b>MOTOR VEHICLE WEIGHT TAX (Chapter 249)</b> - On weight as follows: Oahu, commercial vehicles, 1.5¢/lb.; passenger vehicles, .75¢/lb.; minimum \$12 annually on motor vehicles, \$1 on other vehicles. Hawaii and Maui counties, commercial 1.0¢/lb.; passenger .5¢/lb. and a \$6 minimum on motor vehicles. Kauai, commercial 2.0¢/lb.; passenger .75¢/lb. with a \$12 minimum. State tax of 0.45¢/lb. and \$2 annual minimum. <u>Distribution:</u> State tax to state highway fund, and county tax to respective county highway funds.</p>	<p>On or before April 1st. <b>2.21%</b></p>
<p><b>INSURANCE PREMIUMS TAX (Chapter 431)</b> - In lieu of general excise and net income taxes, on gross premiums as follows: life insurance, 1.918% for domestic and 3.197% for foreign firms; surplus lines brokers, 4.68%; casualty and other insurance, 2.9647% for domestic and 4.2824% for foreign firms. Cash surrender values not deductible. Ocean marine insurance 0.8775% of gross underwriting profits. <u>Distribution:</u> State general fund.</p>	<p>Monthly, quarterly, or annually, depending on prior year's liability. <b>1.86%</b></p>
<p><b>LICENSES, FEES AND PERMITS</b> - Various business, occupation, and nonbusiness licenses, fees and permits are imposed by either the state or county governments. <u>Distribution:</u> State and counties' general and special funds, depending on levy.</p>	<p><b>1.03%</b></p>

a. Legal reference is to Hawaii Revised Statutes (1968), as amended.  
b. Based on fiscal 1978 State and county tax collections (see Table 11), excluding unemployment compensation.  
c. The 4% tax on retail sales of goods and certain services is deductible as "sales tax" in computing state and federal income taxes.

TABLE 27  
**FEDERAL TAX COLLECTIONS IN HAWAII**  
 Selected Fiscal Years  
 (In Thousands)

Source	1978	1977	1976	1973	1968
Indiv. Income & Employment <sup>a</sup>	\$1,024,630	\$ 922,574	\$783,504	\$615,636	\$366,171
Corp. Income & Excess Profits	147,164	134,840	130,719	86,199	53,611
Manufacturer's Excise	1,451	597	341	343	727
Retailer's Excise	307	350	328	218	--
Alcohol <sup>b</sup>	3,757	3,773	3,503	4,763	5,047
Communications	5,615	16,100	6,743	7,112	2,766
Transportation of Persons	4,701	4,067	3,723	2,400	695
Estate	11,827	12,958	11,499	10,268	5,631
Gift	573	11,266	1,709	2,787	1,203
Tobacco <sup>b</sup>	3	2	2	6	8
Unemployment Insurance	7,861	8,096	3,338	4,538	1,664
All Other <sup>c</sup>	591	( 7,935)	490	1,088	2,714
<b>Total</b>	<b>\$1,208,480</b>	<b>\$1,106,687</b>	<b>\$945,899</b>	<b>\$735,359</b>	<b>\$440,237</b>

a. Includes withholding, FICA, Individual Income and Railroad Retirement.

b. Includes receipts from customs.

c. Includes stamp taxes, club dues, Initiation fees, etc.

SOURCE: Annual Report, Commissioner of Internal Revenue, U. S. Treasury.

TABLE 28  
**FEDERAL GRANTS TO HAWAII**  
 Grants to State General and Special Funds  
 Selected Fiscal Years

Purpose	1978	1977	1976	1973	1968
Highways	\$ 42,935,783	\$ 53,407,275	\$ 56,835,453	\$ 40,210,874	\$ 23,879,125
Airports	15,048,337	12,780,797	3,612,461	4,637,431	363,600
National Guard	38,656,767	26,277,456	21,750,126	15,015,399	12,501,533
Health & Hospitals	--	--	--	--	--
Hospital Construction	--	56,438	--	--	863,096
Public Health	9,442,378	11,720,496	15,094,119	4,201,492	2,205,660
Hansen's Disease	1,705,632	1,092,600	1,123,121	1,531,005	1,185,572
Education	--	--	--	--	--
Elem. - Secondary Act	7,580,642	5,880,986	6,134,683	3,291,297	2,721,022
Other Education	72,916,942	63,994,202	62,553,292	48,274,444	30,127,326
School Construction	--	--	--	--	1,629,114
Public Welfare	--	--	--	--	--
Dependent Children	44,364,768	38,318,467	33,504,566	21,281,915	6,014,627
Aged & Others	64,194,881	49,264,430	38,766,763	19,272,896	7,114,785
Natural Resources	7,731,085	3,395,034	3,351,353	3,066,652	1,788,919
Employment Security	453,802	47,190	8,398,013	4,547,433	2,510,585
Unemp. Comp. Benefits	3,810,000	22,023,000	36,857,030	8,872,992	1,652,675
Emergency Employment	25,022,320	16,049,367	14,073,126	1,614,343	--
East-West Center	--	--	351	6,278,594	5,363,292
Peace Corps	--	--	--	--	437,010
Econ. Opportunity Act	421,000	178,738	1,990,704	1,830,940	2,657,264
Revenue Sharing	11,172,506	10,073,735	9,182,824	9,864,868	--
Miscellaneous	30,776,385	13,159,305	13,098,808	6,867,612	1,541,908
<b>Total</b>	<b>\$376,233,227</b>	<b>\$327,606,638</b>	<b>\$326,326,792</b>	<b>\$200,660,186</b>	<b>\$104,557,113</b>

SOURCE: Compiled by the Tax Foundation of Hawaii from the Annual Reports of the Comptroller, Department of Accounting and General Services, State of Hawaii.

TABLE 29  
FEDERAL BUDGET RECEIPTS, EXPENDITURES, AND PUBLIC DEBT  
Selected Fiscal Years  
(Dollars in Millions)

	1978		1977		1976		1973		1968	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
<b>BUDGET RECEIPTS<sup>a</sup></b>										
Individual Income Taxes	\$181,000	45.0	\$157,600	44.1	\$131,600	43.9	\$103,200	44.4	\$ 68,700	44.7
Corporate Income Taxes	60,000	14.9	54,900	15.3	41,400	13.8	36,200	15.6	28,700	18.7
Employ. Taxes & Contributions <sup>b</sup>	123,400	30.7	108,700	30.4	92,700	30.9	64,500	27.8	34,600	22.5
Excise Taxes										
Federal Funds	10,100	2.5	9,600	2.7	10,600	3.5	9,800	4.2	9,700	6.3
Trust Funds	8,300	2.1	7,900	2.2	6,400	2.1	6,400	2.8	4,400	2.9
Estate & Gift Taxes	5,300	1.3	7,300	2.0	5,200	1.7	4,900	2.1	3,100	2.0
Customs Duties	6,600	1.6	5,200	1.5	4,100	1.4	3,200	1.4	2,000	1.3
Miscellaneous Receipts	7,400	1.9	6,500	1.8	8,000	2.7	3,900	1.7	2,500	1.6
<b>TOTAL RECEIPTS</b>	<b>\$402,000</b>	<b>100.0</b>	<b>\$357,700</b>	<b>100.0</b>	<b>\$300,000</b>	<b>100.0</b>	<b>\$232,200</b>	<b>100.0</b>	<b>\$153,700</b>	<b>100.0</b>
<b>BUDGET EXPENDITURES<sup>a</sup></b>										
National Defense	\$105,200	23.3	\$ 97,500	24.2	\$ 89,400	24.4	\$ 74,500	30.2	\$ 79,400	44.4
Internatl. Affairs & Finance	5,900	1.3	4,800	1.2	5,600	1.5	4,100	1.7	4,600	2.6
Gen. Sci., Space & Technology	4,700	1.1	4,700	1.2	4,400	1.2	4,000	1.6	5,500	3.1
Agr. & Rural Development	7,700	1.7	5,500	1.4	2,500	0.7	4,900	2.0	4,500	2.5
Natural Resources & Energy	16,800	3.7	14,200	3.5	11,200	3.1	6,000	2.4	4,000	2.2
Commerce & Transportation	18,700	4.2	14,600	3.6	17,200	4.7	10,000	4.1	10,600	5.9
Community Dev. & Housing	11,000	2.5	6,300	1.6	4,700	1.3	4,500	1.8	1,900	1.1
Education & Manpower	26,500	5.9	21,000	5.2	18,700	5.1	12,700	5.1	7,000	3.9
Health	43,700	9.7	38,800	9.6	33,400	9.1	18,800	7.6	9,700	5.4
Income Security	146,200	32.4	137,900	34.2	127,400	34.8	73,000	29.5	33,700	18.9
Vet. Benefits & Services	19,000	4.2	18,000	4.5	18,400	5.0	12,000	4.9	6,900	3.9
Law Enforcement & Justice	3,800	0.8	3,600	0.9	3,300	0.9	2,100	0.8	600	0.3
Interest	44,000	9.8	38,000	9.4	34,500	9.4	22,800	9.2	13,800	7.7
General Government	3,800	0.8	3,400	0.8	3,000	0.8	2,600	1.1	1,700	1.0
General Revenue Sharing	9,600	2.1	9,500	2.4	7,200	2.0	7,400	3.0	300	0.2
Less: Undistributed Intra-governmental Transactions	- 15,800	- 3.5	- 15,100	- 3.7	- 14,700	- 4.0	- 12,300	- 5.0	- 5,500	- 3.1
<b>TOTAL EXPENDITURES</b>	<b>\$450,800</b>	<b>100.0</b>	<b>\$402,700</b>	<b>100.0</b>	<b>\$366,400</b>	<b>100.0</b>	<b>\$247,100</b>	<b>100.0</b>	<b>\$178,700</b>	<b>100.0</b>
Deficit (-) or Surplus (+)	-\$ 48,800	--	-\$ 45,000	--	-\$ 66,400	--	-\$ 14,800	--	-\$ 25,162	--
Gross Federal Debt <sup>c</sup>	780,400	--	709,100	--	631,900	--	468,400	--	369,769	--

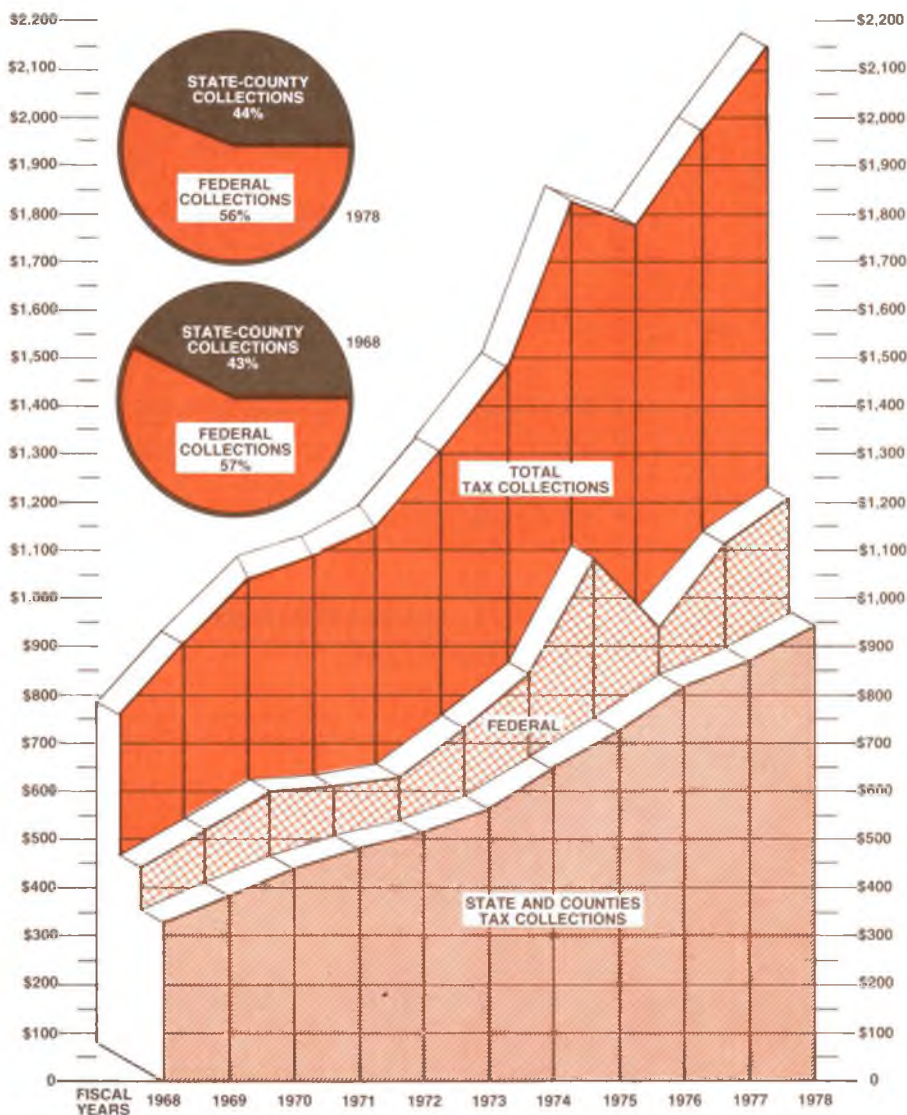
a. Includes both federal and trust funds.

b. Includes Unemployment Insurance and other insurance and Retirement contributions.

c. At end of fiscal year.

SOURCE: "The U. S. Budget in Brief" for 1980 and 1977, U. S. Office of Management and Budget.

CHART 7  
**TAX COLLECTIONS IN HAWAII**  
 Total, Federal, and State-Local  
 (In Millions of Dollars)



NOTE: Excludes Unemployment Compensation tax. 1968 adjusted for an estimated \$29.5 million in real property tax due in 1967 but collected in 1968.

SOURCE: Compiled by the Tax Foundation of Hawaii from reports of the County Auditors and Directors of Finance, and State Department of Taxation, State of Hawaii; and reports of the U.S. Internal Revenue Service.



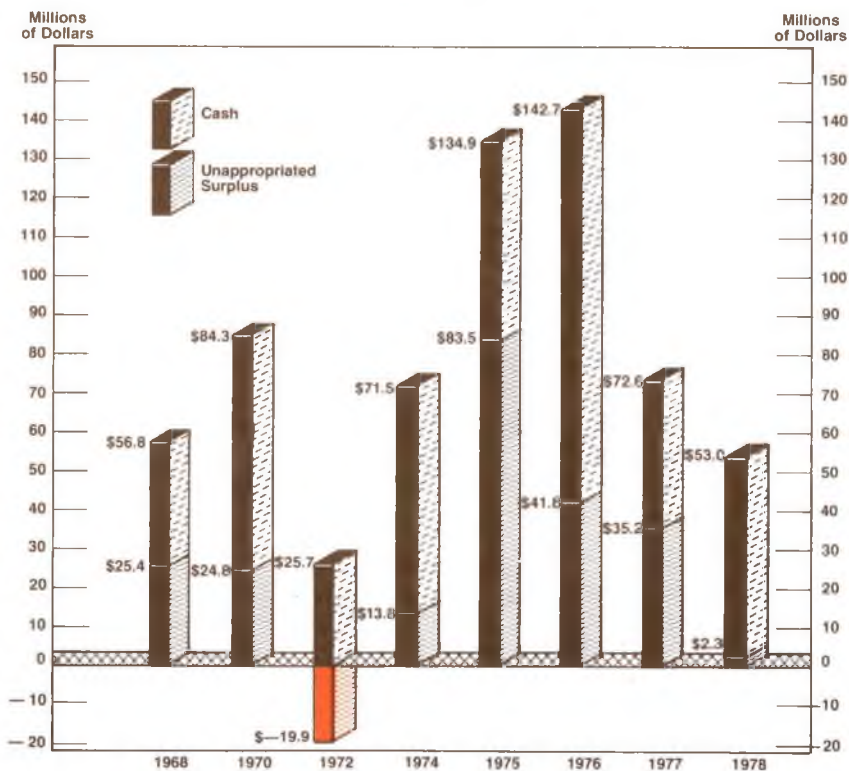
TABLE 30  
**HAWAII STATE GENERAL FUND FINANCES**  
 Fiscal Years Ending June 30<sup>a</sup>  
 (In Thousands)

Fiscal Year	Receipts	Expenditures	Excess or Deficiency	Cash Balance	Unexpended Appropriations	Unappropriated Surplus
1978	\$816,104	\$835,608	-\$19,504	\$ 53,054	\$ 50,699	\$ 2,355
1977	737,398	785,159	- 47,761	72,559	37,353	35,206
1976	908,251	900,385	7,867	142,742	100,933	41,810
1975	823,749	760,326	63,423	134,875	51,409	83,467
1974	708,294	675,748	32,546	71,452	57,634	13,818
1973	608,353	595,114	13,239	38,906	47,645	- 8,739
1972	546,481	579,549	- 33,068	25,668	45,556	- 19,888
1971	511,080	536,637	- 25,556	58,736	48,785	9,951
1970	463,748	452,777	10,971	84,292	59,489	24,803
1969	398,957	382,406	16,551	73,320	49,481	23,839
1968	339,836	331,155	8,681	56,770	31,341	25,429

a. 1977 reflects a decrease due to a reclassification of funds; Unexpended Appropriations reduced by \$22,242. Prior to 1977, federal funds earmarked for specific purposes were included.

SOURCE: Annual Reports of the Comptroller, Department of Accounting and General Services, State of Hawaii.

CHART 8  
**GENERAL FUND FINANCIAL POSITION**  
 State of Hawaii



SOURCE: Table 30.

## HOW GOVERNMENT SPENDS ITS MONEY

*State and local government operating costs* during 1978 reached nearly \$1.9 billion, a 6% increase over 1977 expenditures and a 254% increase over 1968 expenditures. Hawaii's state government spent \$1.5 billion in 1978, the bulk of which went for education (31%) and public welfare (17%) which are uniquely the responsibility of state government. Debt service represented the 3rd largest cost item, accounting for 8% of the operating budget.

*The growth in the number of persons who work for state and local government* outpaced the population these employees serve. During 1973, 456 out of every 10,000 persons were employed by state and local governments in Hawaii ranking the 50th State 32nd highest in the nation. By 1977, Hawaii's ranking jumped to 14th highest in the nation as 530 persons out of every 10,000 worked for government in Hawaii. Salaries for Hawaii's public employees averaged \$1,212 per month in 1977 which captured the 6th highest spot in the nation.

*Running the county governments cost* Hawaii taxpayers \$404 million last year, a 10% increase over 1977. Of this total, the City & County of Honolulu with 79% of the state's population accounted for 76%, Maui with 7% of the population spent 9%, Hawaii with 10% of the population spent 11%, and Kauai with 4% of the population spent 4%. While expenditures for police and fire protection continued to dominate for Honolulu (18%) and Hawaii (21%), staff services was the largest cost item (22%) for Kauai County and cash capital improvements (22%) for Maui.

*During 1977, per capita state and local direct general expenditures* totaled \$1,915, ranking Hawaii 3rd in the nation preceded by Alaska and Washington, D. C.

*In response to accelerating government expenditures*, the Constitution was amended last year to include a spending limit which would tie the growth of state general fund appropriations (excluding federal funds received by the general fund) to the estimated rate of growth of the state's economy. It is anticipated that such a limitation would allow state government to grow in proportion to the economy and the taxpayers' ability to support such growth.

TABLE 31  
PER CAPITA DIRECT GENERAL EXPENDITURES  
State and Local Government — Fiscal 1977<sup>a</sup>

State	Rank	Total	Public Educ.	Higher Educ.	Hwys.	Health Welfare <sup>b</sup>	Police Fire	Con- trol <sup>c</sup>	Int. on Debt	All Other <sup>d</sup>
HAWAII	3	\$1,915	\$340	\$195	\$149	\$408	\$ 82	\$ 79	\$101	\$562
U.S. Av.	--	1,262	354	121	107	305	68	49	53	205
Ala.	45	1,002	261	133	118	264	40	30	36	120
Alaska	1	3,275	858	214	469	365	126	225	164	855
Ariz.	23	1,243	383	178	124	186	83	65	31	193
Ark.	51	876	256	98	122	210	35	32	23	101
Calif.	6	1,486	390	168	69	381	95	70	31	281
Colo.	16	1,346	408	198	128	265	73	67	30	177
Conn.	32	1,152	350	67	79	256	72	44	75	209
Del.	9	1,458	400	195	116	280	59	69	84	256
Fla.	38	1,099	305	102	86	247	76	53	38	192
Ga.	43	1,003	278	90	94	282	49	40	32	137
Idaho	33	1,141	302	135	186	199	49	50	13	206
Ill.	22	1,266	361	116	125	319	80	45	44	177
Ind.	49	953	309	120	93	216	46	35	23	111
Iowa	24	1,235	371	150	181	268	44	50	19	153
Kans.	27	1,193	324	150	146	274	57	48	31	164
Ky.	42	1,006	278	116	132	218	42	28	50	142
La.	25	1,207	302	99	169	285	60	42	50	202
Me.	34	1,120	291	83	146	288	47	41	44	180
Md.	10	1,453	441	128	113	301	78	58	65	269
Mass.	14	1,378	390	62	89	369	94	49	82	244
Mich.	13	1,390	412	143	99	378	75	54	48	181
Minn.	8	1,460	402	143	154	366	50	54	53	236
Miss.	41	1,018	254	125	157	235	37	31	34	145
Mo.	50	942	289	93	106	212	55	32	26	129
Mont.	12	1,409	443	132	260	200	46	72	23	234
Neb.	31	1,153	363	126	167	220	45	48	26	159
Nev.	7	1,470	350	113	171	273	121	97	50	294
N. H.	35	1,117	283	115	175	251	56	37	42	158
N. J.	17	1,327	394	81	77	294	81	55	64	282
N. M.	29	1,177	383	157	126	209	66	63	25	148
N. Y.	4	1,795	442	96	82	514	99	56	159	348
N. C.	47	982	302	135	93	200	43	37	22	150
N. D.	19	1,308	323	172	229	179	37	44	26	299
Ohio	36	1,109	348	107	87	259	60	40	38	170
Okla.	40	1,045	283	134	111	248	46	35	35	153
Ore.	11	1,414	407	177	111	276	81	81	65	217
Pa.	30	1,166	355	61	99	312	55	47	71	168
R. I.	20	1,283	336	115	67	401	72	51	50	192
S. C.	48	979	283	115	62	231	36	31	31	189
S. D.	28	1,180	319	132	196	193	36	58	23	223
Tenn.	46	992	276	94	114	251	50	35	39	133
Texas	44	1,003	300	136	89	230	50	36	39	124
Utah	26	1,201	396	203	124	187	46	47	20	179
Vt.	21	1,279	340	159	179	251	46	54	62	190
Va.	37	1,105	320	105	144	241	55	46	36	158
Wash.	15	1,357	377	176	137	252	68	59	47	241
W. Va.	39	1,083	321	79	194	194	31	35	47	183
Wisc.	18	1,322	360	177	132	341	63	47	37	166
Wyo.	5	1,572	446	191	276	233	56	70	54	247
D. C.	2	2,064	394	73	77	678	199	98	119	428

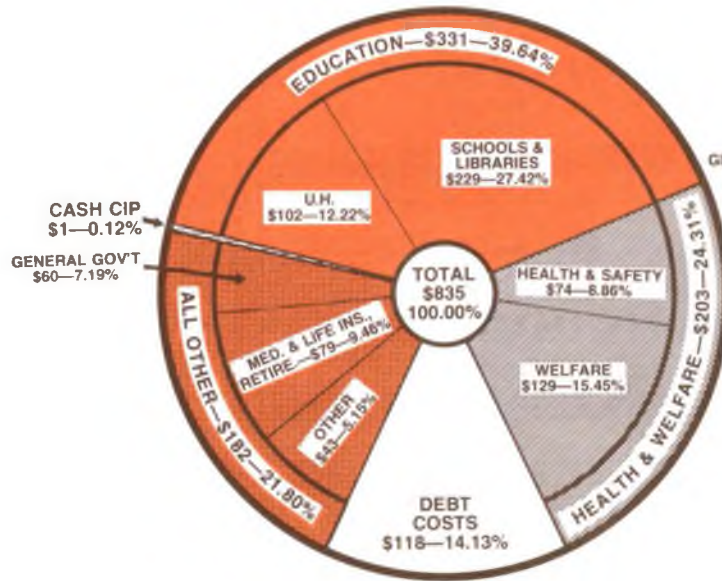
- a. Includes capital outlay. Detail may not add to total due to rounding.
- b. Includes vendor payments under welfare programs, institutional care of the needy, administration of welfare activities; and health, hospitals, sewerage, and other sanitation expenditures.
- c. Includes financial administration.
- d. Includes housing and urban renewal, water transport, air transportation, parks and recreation, correction, unemployment compensation, and all other unallocable.

SOURCE: "Governmental Finances in 1976-1977," Series GF77, No. 5, U. S. Department of Commerce, Washington, D. C., November 1978.

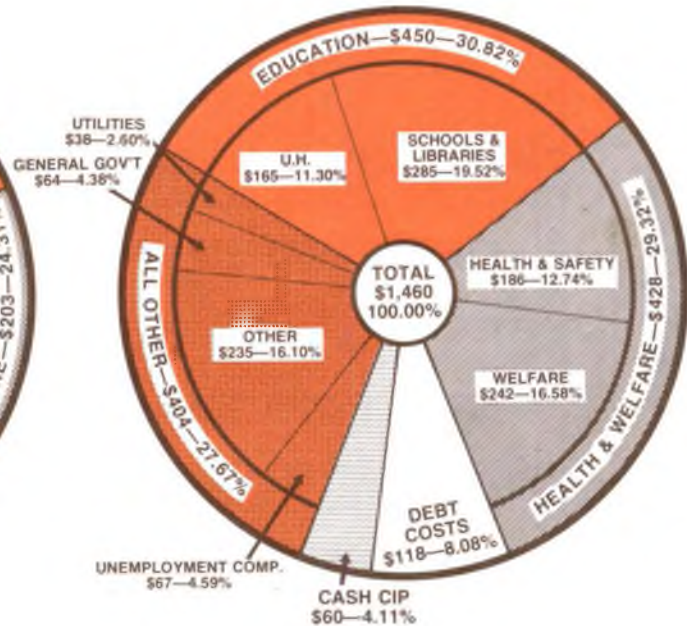


CHART 9  
**HOW STATE GOVERNMENT DOLLARS ARE SPENT**  
 Operating Expenditures — By Functions  
 State of Hawaii — Fiscal 1978  
 (Dollars in Millions)

STATE GENERAL FUND



STATE GENERAL AND SPECIAL FUNDS



NOTE: See Table 32 for further detail.

SOURCE: Compiled by the Tax Foundation of Hawaii from the 1978 Annual Report of the Comptroller, State of Hawaii.

TABLE 32  
**STATE OPERATING EXPENDITURES**  
 State of Hawaii — Selected Fiscal Years<sup>a</sup>

Functions	1978	1977	1976	1973	1968
General Government - Control	\$ 24,173,802	\$ 22,408,326	\$ 19,050,010	\$ 12,071,949	\$ 6,734,529
- Staff	40,356,693	58,470,931	58,545,396	26,827,704	16,583,843
Public Safety - Police & Fire	2,722,793	2,455,254	183,765	364,972	80,772
- Other Protection	79,584,180	62,799,909	46,736,509	29,206,094	20,272,749
Highways	29,056,683	28,260,545	25,908,477	15,672,519	36,222,695
Natural Resources	22,412,856	15,309,648	15,409,085	15,801,187	13,963,018
Health & Sanitation	29,992,192	24,794,360	19,701,632	11,517,898	6,898,657
Hospitals & Institutions	73,159,352	73,321,532	57,706,959	43,325,599	18,628,288
Public Welfare	241,795,092	203,519,892	167,997,510	106,855,891	31,436,433
Education - Higher	164,851,274	155,757,847	147,612,617	109,145,760	63,007,352
- Public Schools	254,978,555	256,113,526	218,376,150	160,409,573	104,684,433
- Libraries & Other	29,916,842	13,347,864	11,475,308	7,337,923	3,945,427
Recreation	7,777,310	12,105,516	7,986,583	3,572,744	2,084,485
Utilities & Other Enterprises	37,798,493	37,692,624	51,604,506	35,590,243	15,627,069
Debt Service <sup>b</sup>	118,263,916	108,698,214	92,485,894	48,673,955	21,397,317
Retirement & Pension	66,604,145	49,613,578	47,898,191	34,772,095	18,886,717
Employees' Health & Hosp. Ins.	12,024,644	11,494,659	7,672,018	6,361,905	3,565,773
Unemployment Compensation	66,824,352	99,729,473	109,080,263	42,651,201	13,760,670
Grants-In-Aid to Counties	22,327,163	21,560,456	18,247,545	15,767,145	11,427,103
Urban Redevelopment & Housing	39,497,326	38,111,491	55,068,945	3,744,095	--
Miscellaneous	35,726,532	13,930,572	15,061,930	5,944,311	7,245,857
Cash Capital Improvements <sup>c</sup>	59,756,464	81,660,461	89,661,308	47,550,914	--
<b>Total</b>	<b>\$1,459,600,657</b>	<b>\$1,391,156,678</b>	<b>\$1,283,470,602</b>	<b>\$783,165,679</b>	<b>\$416,453,187</b>

NOTE: Due to reclassification of funds, 1977 and 1978 not exactly comparable to prior years.

- a. Includes general and special fund expenditures; Unemployment Trust fund treated as special fund. Interfund transfers eliminated to avoid duplication. Prior to 1970, cash capital improvements allocated by function.
- b. Debt service on revenue bonds reimbursable from highway funds included in Highways; from airport and harbor funds under Utilities; from Sand Island receipts, Land Revolving, and Veterans' Home Loan funds under Miscellaneous.
- c. Special funds account for \$45,252,081 of the 1973 total, \$76,991,321 in 1976, \$81,501,103 in 1977, and \$59,620,212 in 1978.

SOURCE: Compiled by the Tax Foundation of Hawaii from the Annual Reports of the Comptroller, Department of Accounting and General Services, State of Hawaii.

TABLE 33  
**OPERATING EXPENDITURES<sup>a</sup> — CITY AND COUNTY OF HONOLULU**  
**Selected Fiscal Years**

Object of Expenditure	1978	1977	1976	1973	1968
<b>General Government</b>					
Control	\$ 3,582,182	\$ 3,591,542	\$ 3,021,385	\$ 1,466,673	\$ 818,550
Staff	22,097,094	17,552,414	18,066,507	13,309,714	7,025,200
<b>Public Safety</b>					
Police & Fire	54,505,033	51,859,172	45,227,964	33,141,423	17,290,074
Other Protection	7,955,499	7,716,759	7,987,772	6,544,822	4,237,765
Highways	11,664,431	12,890,120	11,085,633	8,564,049	6,522,386
Health & Sanitation	23,669,511	19,317,670	17,984,775	12,748,210	7,405,439
Public Schools	--	--	--	--	156,817
Recreation	19,138,563	16,951,413	15,608,418	10,827,804	5,908,369
Interest	10,585,068	9,435,279	7,549,585	8,201,144	5,175,686
Bond Redemption	14,893,327	13,843,197	14,199,091	10,941,381	9,572,210
Pension & Retirement	17,664,500	13,270,988	11,110,282	8,525,086	4,515,856
Econ. & Urban Dev. <sup>b</sup>	32,110,023	31,275,234	31,542,447	10,238,188	2,604,757
Mass Transit	23,355,533	18,982,551	18,114,926	3,058,146	--
Miscellaneous	12,581,831	11,460,246	9,786,605	3,678,166	1,544,253
Cash Capital Improve.	51,150,692	48,614,743	39,363,032	9,921,059	11,753,622
<b>Total</b>	<b>\$304,953,286</b>	<b>\$276,761,327</b>	<b>\$250,648,422</b>	<b>\$141,165,866</b>	<b>\$84,530,984</b>

a. All funds expended by the county with the exception of certain bond, revolving and loan funds; Water Supply, and Act 97, SLH 1965 expenditures. Urban redevelopment real estate purchases also excluded.

b. Includes expenditures from federal employment (CETA) and redevelopment grants.

SOURCE: Finance Director's Annual Reports, City and County of Honolulu, State of Hawaii.

TABLE 34  
**OPERATING EXPENDITURES<sup>a</sup> — COUNTY OF MAUI**  
**Selected Fiscal Years**

Object of Expenditure	1978	1977	1976	1973	1968
<b>General Government</b>					
Control	\$ 549,051	\$ 585,728	\$ 412,967	\$ 301,206	\$ 172,766
Staff	6,519,608	4,686,642	3,627,928	1,670,823	1,069,400
<b>Public Safety</b>					
Police & Fire	5,981,759	5,686,449	5,094,599	3,649,162	1,962,263
Other Protection	778,215	669,379	727,083	379,262	192,280
Highways	2,744,132	2,558,846	2,170,165	1,604,794	1,444,542
Health & Sanitation	1,016,887	754,841	636,880	377,058	354,881
Hospitals & Institutions	2,359	816	3,946	4,062	175,172
Public Welfare	3,273,517	1,043,307	355,231	47,271	34,957
Public Schools	150,678	151,685	152,802	81,825	15,547
Recreation	1,957,218	1,765,174	1,601,273	1,002,753	751,535
Interest	891,637	955,089	1,021,985	1,098,883	223,256
Bond Redemption	1,308,605	1,330,926	1,398,789	645,577	620,404
Pension & Retirement	2,681,597	2,137,110	1,837,898	1,353,034	979,705
Miscellaneous	1,541,959	1,539,879	1,939,017	858,888	263,064
Cash Capital Improvements <sup>b</sup>	8,098,263	11,338,667	4,639,293	321,092	--
<b>Total</b>	<b>\$37,495,485</b>	<b>\$35,204,537</b>	<b>\$25,619,857</b>	<b>\$13,395,687</b>	<b>\$8,259,772</b>

a. All funds expended by county with the exception of certain revolving and bond fund expenditures, loan repayments and Act 97, SLH 1965 expenditures. Interfund transfers eliminated to avoid duplication.

b. Cash capital improvements allocated to the appropriate function prior to fiscal year 1970.

SOURCE: Annual Report of the Auditor for 1968 and Finance Director's Annual Financial Reports from 1969, County of Maui, State of Hawaii.

TABLE 35  
**OPERATING EXPENDITURES<sup>a</sup> — COUNTY OF HAWAII**  
**Selected Fiscal Years**

Object of Expenditure	1978	1977	1976	1973	1968
<b>General Government</b>					
Control	\$ 2,715,799	\$ 1,717,188	\$ 1,538,930	\$ 593,903	\$ 139,402
Staff	4,525,057	3,887,608	4,113,173	1,848,671	2,110,741
<b>Public Safety</b>					
Police & Fire	9,264,318	9,248,507	8,068,999	5,659,360	2,828,136
Other Protection	2,115,345	1,841,255	1,781,465	1,477,318	263,424
Highways	2,934,143	3,203,108	2,992,673	2,098,397	1,684,903
Health & Sanitation	1,402,714	1,204,583	1,031,937	603,241	226,913
Hospt. & Institutions	--	--	--	--	804
Public Welfare	1,015,516	506,204	355,770	99,651	25,955
Public Schools	230,976	226,017	222,033	254,400	25,868
Recreation	3,207,447	3,128,034	2,610,026	1,777,591	1,275,091
Interest	3,243,713	2,121,614	1,728,910	1,290,542	511,917
Bond Redemption	2,905,404	2,247,270	2,027,632	718,296	1,180,126
Pension & Retirement	4,552,482	3,330,425	2,764,414	1,778,744	1,275,235
Mass Transit	556,370	557,708	1,223,202	3,008	--
Miscellaneous	667,600	1,026,968	836,159	520,129	432,433
Cash Cap. Improve. <sup>b</sup>	4,633,433	5,048,886	5,192,500	2,342,457	--
<b>Total</b>	<b>\$43,970,317</b>	<b>\$39,295,375</b>	<b>\$36,487,823</b>	<b>\$21,065,708</b>	<b>\$11,980,948</b>

- a. All funds expended by county with the exception of certain revolving and bond fund expenditures, loan repayments, Act 97, SLH 1965 fund and Hilo Hospital special fund. Interfund transfers eliminated to avoid duplication.
- b. Cash capital improvements allocated to the appropriate function prior to fiscal year 1970.

SOURCE: Annual Report of the Auditor for 1968; Finance Director's Annual Reports from 1969, County of Hawaii, State of Hawaii.

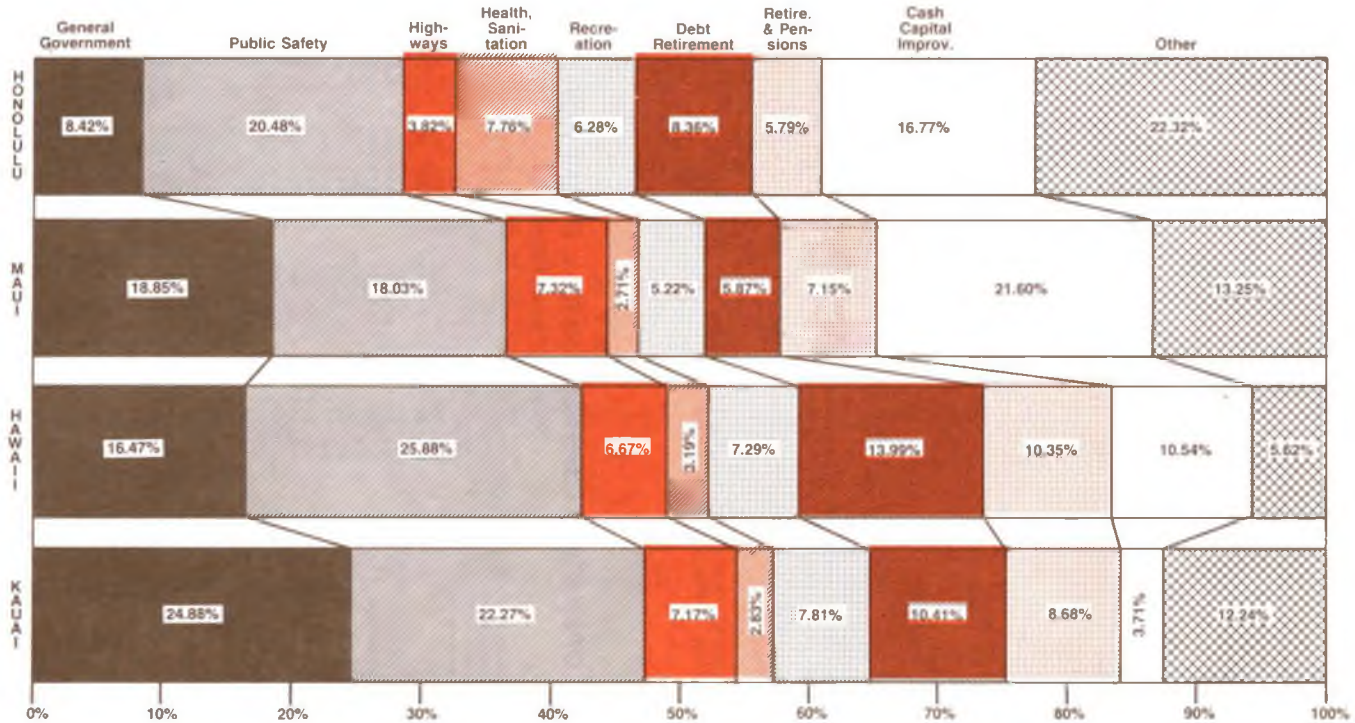
TABLE 36  
**OPERATING EXPENDITURES<sup>a</sup> — COUNTY OF KAUAI**  
**Selected Fiscal Years**

Object of Expenditure	1978	1977	1976	1973	1968
<b>General Government</b>					
Control	\$ 599,892	\$ 477,062	\$ 520,100	\$ 342,692	\$ 163,997
Staff	3,841,923	3,434,106	3,007,300	1,035,995	684,112
<b>Public Safety</b>					
Police & Fire	3,621,068	3,498,302	3,451,062	2,429,255	1,571,988
Other Protection	354,675	333,380	343,478	377,186	258,101
Highways	1,279,512	1,214,768	1,060,379	1,374,779	1,218,651
Health & Sanitation	505,424	405,137	320,961	237,730	241,162
Public Welfare	288,053	192,061	115,591	40,225	48
Public Schools	119,288	136,526	107,909	57,221	--
Recreation	1,394,169	1,481,382	1,107,142	536,912	386,650
Interest	1,018,080	544,030	710,404	512,095	123,179
Bond Redemption	839,345	837,150	638,592	220,772	245,027
Pension & Retirement	1,549,983	1,178,365	864,173	641,241	599,089
Salary Adjustment <sup>b</sup>	6,309	6,961	6,740	14,964	--
Cash Capital Improvement <sup>c</sup>	662,281	697,931	1,042,526	188,450	--
Miscellaneous	1,771,108	1,795,046	1,697,673	1,043,876	137,766
<b>Total</b>	<b>\$17,851,111</b>	<b>\$16,232,207</b>	<b>\$14,994,029</b>	<b>\$9,053,392</b>	<b>\$5,629,770</b>

- a. All funds expended by county with the exception of certain revolving and bond fund expenditures, loan repayments and Act 97, SLH 1965 expenditures. Interfund transfers eliminated to avoid duplication.
- b. Amount not allocated by function.
- c. Cash capital improvements allocated to appropriate function prior to 1970.

SOURCE: Annual Reports of the Auditor through 1968; Finance Director's Annual Reports after 1968, County of Kauai, State of Hawaii.

CHART 10  
**OBJECTS OF COUNTY GOVERNMENT EXPENDITURES**  
 Percentage Distribution — By Counties  
 For Fiscal Year 1978



SOURCE: Tables 33-36 inclusive.

TABLE 37  
**PUBLIC EMPLOYMENT**  
State and Local Government Full-Time Equivalent Employees  
Per 10,000 Population, by Function: October 1977

State	Rank	Total	Public Educ. <sup>a</sup>	Higher Educ.	Hwys.	Hlth. Hosp.	Police Fire	Parks Rec. <sup>b</sup>	Water	Con- trol <sup>c</sup>	All Other <sup>d</sup>
HAWAII	14	530	157	61	21	52	42	35	9	39	113
U.S. Av.	--	485	185	50	26	55	36	16	6	29	84
Ala.	36	480	161	57	39	76	30	14	6	22	76
Alaska	2	678	223	57	45	29	33	43	7	68	172
Ariz.	8	552	215	78	29	35	41	21	6	38	91
Ark.	43	447	179	46	36	56	24	15	5	24	60
Calif.	27	497	170	57	16	52	42	21	7	35	98
Colo.	10	541	210	85	30	47	36	19	9	33	74
Conn.	48	426	186	30	23	39	38	9	3	25	72
Del.	13	530	195	77	27	43	31	20	3	41	94
Fla.	20	508	181	43	24	69	43	23	7	32	89
Ga.	9	543	194	50	28	106	34	16	8	25	81
Idaho	17	513	197	60	36	45	33	35	3	37	67
Ill.	47	439	173	48	19	41	40	14	5	26	75
Ind.	46	443	185	53	23	52	31	12	4	25	60
Iowa	25	499	218	62	33	54	24	14	5	27	63
Kans.	12	532	200	78	41	54	32	16	7	35	67
Ky.	50	422	164	48	25	39	28	17	5	23	73
La.	21	508	208	46	31	60	33	21	7	28	76
Me.	42	455	200	41	46	25	31	17	4	29	64
Md.	15	524	195	66	24	57	42	17	4	30	89
Mass.	35	484	197	26	22	56	52	10	5	30	85
Mich.	41	468	197	59	18	49	34	13	5	28	66
Minn.	33	488	200	56	31	51	25	17	4	31	73
Miss.	28	494	181	61	38	78	27	19	6	23	61
Mo.	45	444	179	39	26	61	36	15	5	25	59
Mont.	7	559	227	49	47	41	31	32	4	46	81
Neb.	6	569	207	68	36	63	28	22	5	34	106
Nev.	4	577	190	49	31	66	59	28	5	57	92
N. H.	44	447	172	46	42	34	35	11	4	21	80
N. J.	39	477	195	31	27	41	47	11	3	33	89
N. M.	5	575	225	89	34	47	36	22	5	40	78
N. Y.	18	512	165	31	26	81	43	12	4	28	121
N. C.	23	504	202	65	27	56	30	15	5	22	82
N. D.	37	478	192	65	39	34	22	22	4	37	64
Ohio	49	425	169	43	22	42	31	11	7	27	74
Okla.	26	498	183	64	32	59	33	14	7	27	79
Ore.	11	537	197	75	29	42	37	22	7	37	91
Pa.	51	402	161	22	26	33	31	11	4	29	87
R. I.	40	474	163	52	21	49	47	10	5	30	96
S. C.	22	506	186	49	25	85	29	12	5	26	89
S. D.	34	485	198	55	43	36	26	21	5	41	61
Tenn.	29	494	167	46	31	67	35	18	8	23	99
Texas	30	492	212	60	24	54	33	14	8	25	62
Utah	24	501	188	105	26	36	30	16	6	30	65
Vt.	31	492	196	69	45	32	27	25	4	27	69
Va.	19	510	215	56	31	51	31	17	5	25	80
Wash.	16	517	183	70	29	40	34	26	6	32	98
W. Va.	32	489	206	50	44	54	21	16	4	27	69
Wisc.	38	478	184	75	27	49	32	14	4	29	65
Wyo.	3	586	203	75	50	79	35	27	7	48	62
D. C.	1	760	187	27	15	90	93	18	8	41	282

NOTE: Due to rounding, detail may not add to total.

a. Includes local libraries.

b. Includes natural resources.

c. Includes finance administration and general control.

d. Includes employees in special schools, welfare, sewerage and other sanitation, correction, employment security administration, state liquor stores, public service enterprises other than water, and all other general government functions.

SOURCE: "Public Employment In 1977," U. S. Department of Commerce, Bureau of the Census, Series GE 77, No. 1, August 1978.

TABLE 38  
**AVERAGE MONTHLY EARNINGS OF PUBLIC EMPLOYEES**  
**State and Local Government Full-Time Equivalent Employees<sup>a</sup>**  
**October 1977: By Function**

State	Rank	State Av.	Public Educ. <sup>b</sup>	Higher Educ. <sup>c</sup>	Hwys.	Hlth. Hosp.	Police Fire	Parks Rec. <sup>d</sup>	Water	Con- trol <sup>e</sup>	All Other <sup>f</sup>
HAWAII	6	\$1,212	\$1,301	\$1,483	\$1,090	\$1,037	\$1,365	\$1,009	\$1,229	\$1,251	\$1,040
U.S. Av.	--	1,074	1,086	1,261	971	906	1,264	968	1,011	1,024	1,038
Ala.	42	878	853	1,154	644	816	954	914	777	929	865
Alaska	1	1,723	1,716	2,312	1,726	1,485	1,984	1,642	1,372	1,670	1,585
Arliz.	15	1,103	1,093	1,211	1,082	926	1,255	1,009	1,076	1,005	1,106
Ark.	50	783	765	1,052	715	662	802	816	720	739	791
Calif.	3	1,357	1,363	1,547	1,321	1,145	1,595	1,170	1,340	1,324	1,309
Colo.	18	1,079	1,035	1,176	1,096	1,010	1,198	1,121	1,105	1,050	1,073
Conn.	16	1,083	1,143	1,208	911	866	1,252	947	1,204	1,005	999
Del.	20	1,070	1,105	1,295	1,058	847	1,248	772	1,053	992	960
Fla.	27	980	963	1,309	899	845	1,159	842	914	1,029	922
Ga.	49	834	812	1,074	776	739	919	806	723	894	842
Idaho	33	928	885	1,079	1,002	809	921	1,039	911	856	942
Ill.	7	1,202	1,240	1,424	1,115	992	1,389	990	1,258	940	1,137
Ind.	28	968	1,001	1,381	786	801	966	812	831	757	845
Iowa	22	1,052	993	1,446	1,009	874	1,106	1,018	1,087	1,058	1,028
Kans.	37	919	904	1,157	825	748	943	945	938	800	921
Ky.	41	881	875	1,058	870	745	929	716	851	826	895
La.	45	860	908	1,053	795	720	882	816	615	769	808
Me.	44	874	874	968	846	835	921	943	967	798	835
Md.	12	1,124	1,251	1,103	953	944	1,192	1,023	1,065	1,080	1,025
Mass.	13	1,108	1,169	1,272	987	867	1,241	872	969	1,018	1,094
Mich.	4	1,256	1,264	1,428	1,155	1,061	1,498	1,132	1,149	1,201	1,184
Minn.	10	1,146	1,096	1,402	1,192	1,021	1,316	1,158	1,242	1,095	1,113
Miss.	51	759	763	1,024	636	614	828	768	644	744	725
Mo.	30	937	944	1,170	865	823	1,102	894	861	840	873
Mont.	24	1,030	1,056	1,414	1,083	862	998	861	966	909	926
Neb.	38	914	890	988	859	762	1,085	820	1,025	848	1,009
Nev.	14	1,104	963	1,272	1,235	1,062	1,289	1,024	1,211	1,168	1,152
N. H.	35	924	904	951	1,271	772	1,001	941	881	872	818
N. J.	9	1,153	1,281	1,347	1,069	949	1,247	950	988	1,046	944
N. M.	36	923	903	1,032	929	817	977	943	812	924	892
N. Y.	5	1,250	1,414	1,286	1,031	1,026	1,709	1,019	992	1,062	1,128
N. C.	39	900	903	1,129	875	831	964	860	748	988	833
N. D.	25	1,023	1,070	1,275	902	802	1,019	1,039	927	846	924
Ohio	23	1,038	1,052	1,249	984	881	1,212	954	1,074	955	955
Okla.	46	847	853	1,082	691	704	904	762	829	826	813
Ore.	11	1,136	1,080	1,291	1,152	985	1,344	1,121	1,063	1,076	1,142
Pa.	21	1,059	1,014	1,341	1,011	1,037	1,271	1,027	1,029	1,007	1,040
R. I.	19	1,079	1,240	1,162	888	874	1,075	817	764	990	984
S. C.	48	837	816	1,141	722	777	843	795	829	812	815
S. D.	43	876	848	1,080	870	715	910	923	876	792	910
Tenn.	47	838	865	983	685	705	918	782	846	909	828
Texas	31	933	928	1,105	896	769	1,046	824	867	908	918
Utah	26	991	995	933	1,103	858	1,103	1,004	965	1,002	1,042
Vt.	34	927	885	984	933	887	991	890	893	1,040	951
Va.	32	930	911	1,205	822	809	1,015	852	863	943	889
Wash.	8	1,201	1,171	1,391	1,313	968	1,332	1,046	1,228	1,141	1,196
W. Va.	40	895	928	1,264	829	696	915	842	835	713	803
Wisc.	17	1,080	1,044	1,281	1,022	940	1,221	989	1,097	1,043	1,041
Wyo.	29	965	968	1,145	1,060	776	949	1,019	941	901	943
D. C.	2	1,445	1,271	1,535	1,525	1,413	1,703	1,153	1,336	1,562	1,479

a. Computed by the Tax Foundation of Hawaii from October 1977 payroll data.

b. Includes instructional and other local school staff and local library personnel.

c. Includes instructional and other personnel.

d. Includes natural resources.

e. Includes financial administration and other general control.

f. Includes special schools, welfare, sewerage and other sanitation, correction, employment security administration, other general government functions and public service enterprises other than water.

SOURCE: "Public Employment in 1977," U. S. Department of Commerce, Bureau of the Census, Series GE 77, No. 1, August 1978.

TABLE 39  
**EMPLOYEES' RETIREMENT SYSTEM**  
**Receipts, Expenditures, and Reserves**  
**State of Hawaii — Selected Fiscal Years**  
**(In Thousands)**

	1978	1977	1976	1973	1968
<b>SOURCE OF RECEIPTS</b>					
Retirement System Contributions					
State	\$ 43,150	\$ 32,362	\$ 39,498	\$ 28,086	\$ 12,849
Counties	20,074	19,231	12,716	8,998	5,017
Employees	54,617	51,011	45,868	32,832	16,913
Social Security Contributions <sup>a</sup>					
State and Counties	30,775	27,202	24,464	14,874	7,208
Employees	30,775	27,202	24,464	14,874	7,207
Administration	782	726	632	426	253
Earnings from Investments	58,510	69,103	59,514	46,854	14,067
<b>TOTAL</b>	<b>\$238,683</b>	<b>\$226,837</b>	<b>\$207,156</b>	<b>\$146,944</b>	<b>\$ 63,514</b>
<b>OBJECT OF EXPENDITURES</b>					
Administration	\$ 775	\$ 726	\$ 632	\$ 426	\$ 253
Benefits	62,433	48,982	45,008	27,871	14,634
Refunds and Withdrawals	13,038	11,714	12,493	9,468	1,870
Social Security	61,550	54,405	48,928	29,748	14,415
<b>TOTAL</b>	<b>\$137,796</b>	<b>\$115,827</b>	<b>\$107,061</b>	<b>\$ 67,513</b>	<b>\$ 31,172</b>
<b>CASH AND INVESTMENTS AS OF JUNE 30</b>					
Cash	\$ 6,671	\$ 24,308	\$ 2,377	\$ 719	\$ 2,493
Certificates of Deposit	215,394	45,486	78,575	80,414	16,840
Investments					
Bonds	245,820	231,255	183,466	102,022	128,111
Stocks	201,346	269,478	224,403	198,964	86,403
Mortgages	311,305	289,577	261,263	140,039	72,856
<b>TOTAL</b>	<b>\$980,536</b>	<b>\$860,104</b>	<b>\$750,084</b>	<b>\$522,158</b>	<b>\$306,703</b>
<b>MEMBERS IN SYSTEM</b>	<b>47.3</b>	<b>46.4</b>	<b>45.3</b>	<b>44.5</b>	<b>35.4</b>
<b>Earnings as % of Investments<sup>b</sup></b>	<b>7.7</b>	<b>8.7</b>	<b>8.9</b>	<b>10.6</b>	<b>4.5</b>

NOTE: 1978 preliminary data prepared by Employees' Retirement System. Footnotes not applicable.

a. Calculated by dividing Social Security disbursements in half.

b. "Earnings from Investments" divided by total "Investments."

SOURCE: "State Government Finances," 1973, 1976, and 1977 editions, "Finances of Employee Retirement Systems of State and Local Governments," GF 68, No. 2, February 1969; and Annual Reports of the Employees' Retirement System, State of Hawaii.



TABLE 40  
**COMPENSATION RATES IN SELECTED POSITIONS**  
**Private Industry and State-County Governments**

Job Classification	Private Industry <sup>a</sup>		State-County Governments <sup>a</sup>		Private Industry		State-County Governments	
	Min.	Max.	Min.	Max.	Median	Mean	Median	Mean
<b>Monthly Salary Rates</b>								
Account Clerk (Sr.)	\$ 758	\$1,085	\$ 690	\$1,032	\$ 875	\$ 921	\$ 913	\$ 907
Bkbp. Mech. Oper.	625	910	632	943	695	726	705	724
Cashier	580	797	690	1,032	818	723	949	926
Chemist	1,246	1,766	1,131	1,715	1,265	1,382	1,526	1,486
Civil Engr. (Lic.)	1,505	2,181	1,297	1,975	1,962	1,947	1,715	1,690
Clerk	599	872	581	943	705	731	773	780
Clerk (Jr.)	539	746	533	788	575	642	582	589
Clerk (Personnel)	748	1,025	723	1,183	875	884	1,086	1,054
Clerk (Sr.)	717	1,042	690	1,131	861	902	955	925
Clerk (Steno.)	626	887	661	987	734	809	807	826
Cust. Serv. Clerk	638	951	722	1,080	887	998	988	963
Data Entry Oper.	639	899	632	943	730	788	744	787
Dietician	1,123	1,347	987	1,491	1,285	1,259	1,424	1,368
Engineering Aide	765	1,070	722	1,080	902	927	877	882
Engr. Draft. Tech.	997	1,442	862	1,424	1,132	1,171	1,359	1,304
Hosp. Attendant	638	712	587	873	690	674	665	681
Land Surveyor	923	1,272	862	1,424	1,142	1,165	1,359	1,337
Med. Lab. Tech.	1,087	1,292	987	1,491	1,270	1,243	1,133	1,190
Nurse (Practical)	722	890	764	1,146	855	868	1,050	1,014
Nurse (Staff)	1,023	1,178	997	1,494	1,180	1,141	1,142	1,200
Occup. Therapist	1,193	1,287	987	1,491	1,265	1,204	1,133	1,189
Physical Therapist	1,104	1,274	987	1,491	1,250	1,230	1,158	1,212
Secretary	743	1,079	754	1,183	850	884	1,086	1,082
Secretary (Private)	861	1,241	824	1,636	1,025	1,066	1,238	1,249
Switchboard Oper.	592	833	556	901	783	781	712	762
Typist (Sr.)	598	860	632	943	726	743	712	706
<b>Hourly Wage Rates</b>								
Auto Mechanic	\$5.10	\$7.10	\$5.19	\$6.31	\$6.71	\$7.09	\$6.13	\$6.16
Auto Mech. Helper	3.70	5.26	4.10	4.75	5.27	5.37	4.55	4.63
Bldg. Maint. Man	3.93	5.68	5.01	5.86	6.86	6.22	5.71	5.81
Carpenter (Maint.)	5.46	6.88	5.01	5.86	6.21	6.59	5.71	5.84
Cook (Asst.)	3.29	4.63	4.10	4.75	4.62	4.56	4.87	4.82
Cook (Gen.)	4.34	5.63	4.69	5.48	6.22	5.79	5.37	5.41
Elec. (Maint.)	6.45	7.25	5.19	6.06	6.96	7.54	5.90	5.96
Greenskeeper	3.00	4.30	3.69	4.27	4.61	4.61	4.28	4.29
Groundskeeper	3.09	4.17	3.65	4.21	4.27	4.19	4.22	4.23
Janitor (Heavy)	3.44	4.67	3.65	4.21	3.91	4.02	4.22	4.19
Janitor (Light)	3.12	4.21	3.47	4.00	3.91	3.84	4.08	4.06
Kitchen Helper	3.17	4.28	3.65	4.21	3.87	4.16	4.22	4.22
Laborer (Heavy)	3.48	5.29	3.69	4.27	4.78	4.80	4.28	4.33
Laborer (Light)	3.25	4.00	3.65	4.21	4.58	4.72	4.08	4.09
Painter (Maint.)	5.22	7.12	5.01	5.86	6.46	6.70	5.71	5.85
Plumber (Maint.)	6.30	7.10	5.19	6.06	6.42	6.57	5.90	6.04
Security Attendant	3.50	4.39	3.21	4.75	4.50	4.33	3.74	3.98
Trades Helper	4.10	5.53	4.10	4.75	5.22	5.26	4.64	4.66
Truck Driver Ab	3.00	5.09	3.89	4.49	3.74	4.60	4.73	4.72
Truck Driver Bb	5.00	6.18	4.29	4.99	4.95	5.52	5.10	5.07
Truck Driver Cb	4.88	6.83	4.49	5.24	6.07	6.65	5.15	5.27
Truck Driver Db	4.79	5.63	4.69	5.48	5.40	5.95	5.57	5.55
Warehouseman/Woman	4.21	6.07	4.17	4.85	5.77	5.75	4.48	4.43
Washer (Mech.)	3.15	5.00	3.69	4.27	4.16	3.89	4.49	4.46
Welder	4.31	6.90	5.19	6.06	6.21	7.11	6.34	6.15

NOTE: Results of sampling 606 private establishments and 15 government agencies employing 165,212 persons (47.3% of estimated civilian employee population) during June-August 1978. Caution must be exercised in making comparisons due to variations among jobs and their fringe benefits.

a. Average of salary ranges.

b. A = Capacity under 1.5 tons; B = 1.5 to 5 tons; C = 5 tons and over;  
D = truck trailer.

SOURCE: Hawaii Employer's Council, Research Report: "Pay Rates in Hawaii, Private Employment, Government Employment," Special Publication Number 137, October, 1978. (Survey conducted by the Council and the State and Counties' Personnel Services Departments.)

TABLE 41  
**CLASSROOM TEACHERS' SALARIES: 1977-1978**  
 Estimated Average Annual Salaries<sup>a</sup>

State	Elementary	Secondary	Amount	All Teachers	
				Rank	% Increase over 1976-1977
HAWAII	\$18,188	\$17,143	\$17,506	3	4.30
U. S. Average <sup>b</sup>	13,902	14,680	14,244	--	6.64
Alabama	11,761	11,995	11,797	37	11.29
Alaska	22,475	22,614	22,397	1	7.28
Arizona	13,406	14,896	14,430	14	11.92
Arkansas <sup>c</sup>	9,814	10,221	10,026	50	3.01
California	16,240	18,800	17,370	5	6.45
Colorado	13,825	14,201	14,000	17	6.72
Connecticut	14,340	14,726	14,538	13	6.50
Delaware	13,497	14,016	13,736	20	4.45
Florida <sup>c</sup>	11,064	11,430	11,243	46	4.00
Georgia	12,000	12,461	12,170	32	6.88
Idaho	11,517	11,947	11,724	39	6.83
Illinois	14,659	16,151	15,158	10	3.42
Indiana	13,227	13,941	13,590	22	6.37
Iowa	12,899	13,837	13,402	23	6.93
Kansas	11,382	13,061	12,070	34	7.00
Kentucky	11,435	12,305	11,700	40	7.08
Louisiana	13,712	14,203	13,935	19	21.03
Maine	11,247	12,313	11,671	41	4.99
Maryland	15,511	16,080	15,808	7	7.54
Massachusetts	15,000	15,300	15,200	9	6.26
Michigan <sup>c</sup>	18,710	17,128	17,464	4	7.70
Minnesota	14,258	15,384	14,871	12	6.50
Mississippi	10,285	10,770	10,500	49	11.71
Missouri	11,911	12,365	12,147	33	6.00
Montana <sup>c</sup>	12,082	13,211	12,927	28	7.25
Nebraska	11,230	12,328	11,792	38	5.55
Nevada	14,064	14,233	14,148	16	5.46
New Hampshire	10,966	11,700	11,100	47	8.29
New Jersey	15,197	15,758	15,425	8	6.11
New Mexico	12,585	13,025	12,755	31	7.53
New York	17,800	18,200	18,000	2	4.96
North Carolina	12,574	13,652	12,943	27	8.67
North Dakota	11,121	11,620	11,329	43	6.00
Ohio	12,990	13,885	13,325	24	6.51
Oklahoma	11,180	11,660	11,420	42	8.45
Oregon	13,650	14,245	14,000	18	7.40
Pennsylvania	14,150	14,550	14,350	15	6.83
Rhode Island <sup>c</sup>	14,026	15,223	15,146	11	7.35
South Carolina	11,003	11,750	11,312	44	7.66
South Dakota	10,800	11,016	10,997	48	7.99
Tennessee	11,680	12,353	11,943	36	7.03
Texas	12,600	13,050	12,820	30	10.86
Utah	12,822	13,275	13,111	26	7.67
Vermont	10,867	11,649	11,290	45	4.50
Virginia	12,350	13,450	12,850	29	6.52
Washington	15,750	16,679	16,189	6	8.50
West Virginia	11,807	12,325	12,046	35	5.40
Wisconsin	13,500	14,100	13,700	21	3.37
Wyoming	12,955	13,605	13,281	25	1.53

a. Limited to classroom teachers excluding principals, supervisors, librarians, guidance and psychological personnel, and related instructional workers.

b. Includes District of Columbia.

c. Salaries estimated by NEA.

SOURCE: "Estimates of School Statistics 1977-1978," Research Division, National Education Association, 1978 (copyright 1978).

TABLE 42  
**ESTIMATED PUPIL-TEACHER RATIOS AND  
PER CAPITA DIRECT SCHOOL EXPENDITURES**

State	Pupil-Teacher Ratios <sup>a</sup>			Per Capita Direct Expenditures - Local Schools <sup>b</sup>			
	Elementary	Secondary	Total	Capital	Other	Total Expenditures	
				Outlay		Amount	Rank
HAWAII	20.8	23.2	21.9	\$ 42.66	\$284.41	\$327.07	25
U.S. Av.	21.0	18.9	20.0	27.65	302.14	329.79	--
Ala.	21.1	20.1	20.6	22.46	198.87	221.33	51
Alaska	20.0	16.6	18.4	146.78	680.02	826.80	1
Ariz.	23.3	21.9	22.8	57.08	308.79	365.87	13
Ark.	22.0	18.9	20.4	20.69	207.26	227.95	49
Calif.	22.5	23.5	22.9	25.61	348.29	373.90	11
Colo.	19.8	18.1	19.0	50.29	342.06	392.35	7
Conn.	19.4	13.5	17.0	16.07	303.73	319.80	26
Del.	23.3	17.0	19.6	18.28	333.48	351.75	16
Fla.	20.4	20.8	20.6	33.13	259.89	293.01	35
Ga.	20.3	21.0	20.6	24.45	233.22	257.68	45
Idaho	21.5	20.6	21.1	35.62	245.46	281.08	39
Ill.	26.4	13.7	20.2	26.03	313.28	339.31	21
Ind.	22.3	20.6	21.4	36.25	255.49	291.74	36
Iowa	19.3	16.2	17.7	17.16	332.40	349.57	19
Kans.	19.2	15.1	17.3	25.86	285.88	311.75	28
Ky.	21.4	21.3	21.4	30.91	209.98	240.89	47
La.	19.0	21.9	20.3	25.12	249.31	274.43	41
Me.	23.0	15.4	20.0	17.96	253.11	271.07	42
Md.	20.3	18.5	19.4	53.06	358.97	412.04	4
Mass.	19.0	16.9	17.9	19.62	343.32	362.94	14
Mich.	22.6	24.2	23.4	31.53	351.77	383.29	9
Minn.	20.4	17.8	19.0	29.20	350.40	379.60	10
Miss.	20.2	20.5	20.4	17.08	206.82	223.91	50
Mo.	25.2	13.2	19.3	18.42	258.28	276.70	40
Mont.	19.7	14.7	17.6	34.08	382.81	416.88	3
Neb.	16.9	17.2	17.1	27.95	319.06	347.01	20
Nev.	24.0	23.2	23.6	32.79	301.17	333.96	24
N. H.	21.9	16.0	19.1	16.69	249.15	265.84	43
N. J.	18.2	17.8	18.0	16.21	335.53	351.74	17
N. M.	20.8	20.1	20.5	42.56	319.18	361.73	15
N. Y.	20.7	18.7	19.7	13.91	391.44	405.35	5
N. C.	22.1	20.6	21.6	28.68	255.64	284.32	38
N. D.	13.2	21.8	16.7	19.98	279.58	299.56	31
Ohio	23.9	17.3	20.7	20.70	314.11	334.80	23
Okla.	20.5	18.2	19.3	33.38	228.12	261.50	44
Ore.	21.0	18.9	20.1	43.61	340.35	383.97	8
Pa.	19.2	18.7	19.0	29.24	282.91	312.15	27
R. I.	11.8	20.4	18.4	16.63	282.48	299.11	32
S. C.	21.8	20.6	21.3	25.97	220.99	246.97	46
S. D.	17.6	16.8	17.3	29.80	272.95	302.75	30
Tenn.	21.9	21.6	21.8	28.35	210.72	239.07	48
Texas	19.1	18.6	18.9	37.28	250.43	287.71	37
Utah	26.1	22.6	24.4	67.32	304.52	371.84	12
Vt.	18.8	14.3	16.7	8.27	298.23	306.49	29
Va.	19.6	16.8	18.4	29.93	265.97	295.90	34
Wash.	22.1	24.1	23.0	32.89	318.81	351.70	18
W. Va.	20.9	17.5	19.3	35.97	261.69	297.66	33
Wisc.	16.7	16.4	16.6	19.22	318.84	338.06	22
Wyo.	18.0	14.9	16.4	74.31	346.39	420.69	2
D. C.	18.5	22.3	20.0	47.66	345.88	393.53	6

NOTE: Data on per capita expenditures do not correspond with Table 31 since expenditures for supervision of local schools, state schools for the handicapped, and other similar special educational programs have been eliminated.

a. Estimated for the 1977-1978 school year by dividing public school fall enrollment by the number of classroom teachers as reported by the National Education Association.

b. As reported by the U. S. Department of Commerce for fiscal 1977. Detail may not add to total due to rounding.

SOURCE: "Estimates of School Statistics, 1977-1978," Research Division, National Education Association, 1978 (copyright 1978); "Governmental Finances in 1976-1977," Series GF77, No. 3, U. S. Department of Commerce, Washington, D. C., November 1978.

TABLE 43  
HAWAII PUBLIC SCHOOL COSTS  
Selected Fiscal Years<sup>a</sup>

Object of Expenditure	1978	1977	1976	1973	1968
Administration	\$ 18,733,663	\$ 16,576,911	\$ 14,769,253	\$ 11,555,847	\$ 7,480,337
Instruction: Personal Services	172,688,778	165,095,289	148,102,537	103,690,015	64,644,574
Supplies & Other	18,546,444	15,481,442	17,596,944	10,682,754	6,717,778
Food Services: Personal Services	9,674,736	9,364,858	7,634,066	5,943,670	3,873,085
Supplies	12,460,653	11,294,541	10,960,944	9,820,484	7,692,856
Attendance & Health Services	11,220,549	9,240,682	7,853,179	3,687,767	2,027,947
Pupil Transportation Services	7,441,330	6,902,159	5,861,937	3,372,694	1,185,151
Operation of School Plants	15,722,101	14,285,207	11,964,103	5,780,210	3,697,525
Maintenance of School Plants	11,219,261	8,486,332	9,564,415	6,512,574	5,700,000
Retirement, Social Security, Medical Insurance Contributions	42,408,815	39,516,048	31,532,401	20,772,563	7,129,217
Workers' Compensation <sup>b</sup>	807,571	1,259,309	1,118,991	1,217,503	403,067
Debt Retirement: Interest	507,320	618,416	741,331	1,138,799	1,872,732
Principal	2,968,015	3,421,686	3,805,913	3,995,293	4,303,384
Sub-Total	\$324,399,236	\$301,542,880	\$271,506,014	\$188,170,173	\$116,727,680
Capital Outlay <sup>c</sup>	\$ 23,810,000	\$ 38,375,500	\$ 31,983,000	\$ 26,484,001	\$ 17,831,155
Adult Education	2,588,432	2,495,119	2,339,961	1,383,794	1,901,256
Technical Schools	--	--	--	--	796,678
Public Libraries	7,656,809	7,399,005	6,591,893	4,903,685	2,964,224
Summer School	519,664	476,889	478,707	479,355	552,768
Athletic Funds	741,637	791,086	717,833	603,404	504,637
Total	\$359,715,778	\$351,080,479	\$313,617,408	\$222,024,412	\$141,278,398
Average Daily Enrollment	171,030	173,871	178,367	181,574	168,347
Average Daily Attendance	157,312	159,936	162,903	166,503	158,111

NOTE: Data not strictly comparable due to revised methods of reporting.

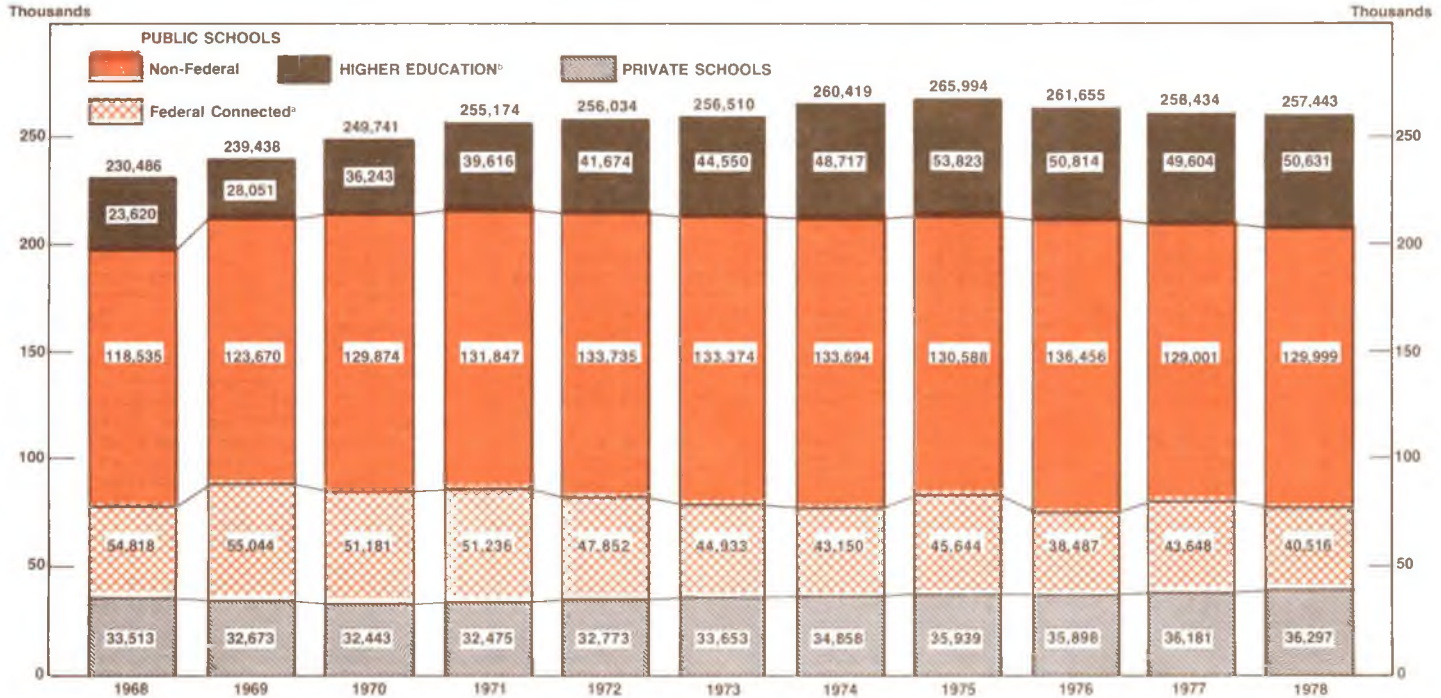
a. Includes expenditures from federal, state and county funds, but does not include all costs attributable to operation of education department.

b. Includes unemployment compensation.

c. Bond fund expenditures not included.

SOURCE: Annual Reports of the Department of Education, State of Hawaii.

CHART 11  
TRENDS IN HAWAII SCHOOL ENROLLMENT  
Fall 1968-1978



<sup>a</sup>Includes enrollment for partial as well as full federal impact-area aid. 1978 estimated.

<sup>b</sup>Fall full- and part-time enrollment in day time credit courses, includes University of Hawaii system, and enrollment in technical schools.

SOURCE: Department of Education, State of Hawaii; University of Hawaii.

TABLE 44  
UNIVERSITY OF HAWAII  
Current Income and Expenditures — Selected Fiscal Years<sup>a</sup>

	1978	1977 <sup>c</sup>	1976	1973	1968
<b>REVENUES</b>					
For Educational Purposes	\$(163,913,174)	\$(157,476,987)	\$(139,395,400)	\$(109,085,015)	\$(62,995,121)
Federal Funds	35,103,970	35,438,299	32,917,990	35,107,777	26,626,945
State Appropriations	118,343,640	112,186,203	96,116,916	66,933,106	32,557,646
University Funds	( 10,465,564)	( 9,852,485)	( 10,360,494)	( 7,044,132)	( 3,810,530)
Student Fees <sup>b</sup>	4,102,418	3,749,431	3,541,869	2,583,601	2,240,806
Departmental Earnings	2,744,291	2,356,923	2,294,009	1,220,808	459,729
Gifts and Grants	2,877,236	3,316,900	4,030,671	2,685,854	923,263
All Other	741,619	429,231	493,945	553,869	177,732
For Non-Educational Purposes	( 15,064,201)	( 12,488,544)	( 15,011,412)	( 9,562,392)	( 3,805,184)
Auxiliary Enterprises	15,064,201	12,488,544	11,925,196	8,234,747	3,453,699
Other Sources	--	--	3,086,216	1,327,645	351,485
<b>TOTAL REVENUES</b>	<b>\$ 178,977,375</b>	<b>\$ 169,965,531</b>	<b>\$ 154,406,812</b>	<b>\$ 118,647,407</b>	<b>\$ 66,800,305</b>
<b>EXPENDITURES</b>					
For Educational Purposes	\$(162,455,971)	\$(156,813,765)	\$(135,055,053)	\$(107,339,884)	\$(63,058,398)
Instruction & Rel. Act.	55,460,448	55,470,156	44,695,588	30,507,243	20,994,903
Community Colleges	27,782,356	27,359,467	21,857,579	15,749,817	3,425,471
Organized Research	32,317,696	29,845,249	27,802,072	29,499,142	15,912,308
Extension Service	3,293,163	3,166,807	2,666,000	2,206,347	1,353,574
Libraries	5,393,539	4,850,116	3,549,541	2,638,245	1,850,293
Plant Oper. & Maint.	7,592,834	7,437,792	5,810,103	3,424,462	2,712,564
Public Services	4,863,597	3,971,379 <sup>d</sup>	8,724,344	14,712,669	11,661,200
Admin. & Gen. Expenses	25,752,338	24,712,799	19,949,826	8,601,959	5,148,085
For Non-Educational Purposes	( 12,757,990)	( 12,751,992)	( 11,085,647)	( 8,961,992)	( 3,564,333)
Auxiliary Enterprises	11,046,802	9,740,495	9,183,151	7,209,725	3,195,984
Other	1,711,188	3,011,497	1,902,496	1,752,267	368,349
<b>TOTAL EXPENDITURES</b>	<b>\$ 175,213,961</b>	<b>\$ 169,565,757</b>	<b>\$ 146,140,700</b>	<b>\$ 116,301,876</b>	<b>\$ 66,622,731</b>

- a. Encumbrances of funds not included in expenditure data; revenues may include advances by federal agencies. Detail not absolutely comparable between years because of changes in reporting.
- b. Since 1962, fees from special programs only.
- c. Effective with fiscal year 1977, auditors have included non-imposed fringe benefit costs, attributable to University employees but actually funded through other State agencies ( primarily Department of Budget and Finance), as part of the University's expenditures.
- d. Decrease due to transfer of Leahl Hospital to Department of Health.

SOURCE: Business Office, and Financial Reports, University of Hawaii.

TABLE 45  
**DIVISION OF AIRPORTS**  
 Department of Transportation — State of Hawaii  
 Revenues and Expenditures — Selected Fiscal Years

	1978	1977	1976	1973	1968
<b>REVENUES<sup>a</sup></b>					
Fuel Tax <sup>b</sup>	\$ 4,761,364	\$ 4,641,512	\$ 4,506,228	\$ 4,939,294	\$3,684,280
Revenue from Operations	51,187,356	47,398,182	33,752,274	21,384,101	4,087,307
Bond Funds	20,000,000	--	20,000,000	24,500,270	--
Federal Grants	15,048,337	12,780,797	3,612,461	4,637,431	363,600
All Other Revenues	6,675,213	5,642,250	18,885,432	33,027,716	1,369,797
<b>TOTAL</b>	<b>\$97,672,270</b>	<b>\$70,462,741</b>	<b>\$80,756,395</b>	<b>\$88,488,812</b>	<b>\$9,504,984</b>
<b>EXPENDITURES<sup>c</sup></b>					
Personal Services	\$ 9,084,005	\$ 7,910,872	\$ 6,273,911	\$ 3,478,102	\$1,640,251
Other Operating Expenses	11,427,137	10,789,567	11,129,618	5,504,713	3,425,808
Capital Outlay	20,132,143	19,068,319	50,063,877	25,321,672	1,518,107
Bond Interest	19,538,022	19,266,580	17,984,863	13,476,134	806,754
All Other Expenditures	2,928,261	2,396,966	1,691,864	1,725,040	832,526
<b>TOTAL</b>	<b>\$63,109,568</b>	<b>\$59,432,304</b>	<b>\$87,144,133</b>	<b>\$49,505,661</b>	<b>\$8,223,446</b>

a. Excludes advances from Treasurer and investments redeemed; includes general fund appropriations.

b. Rate 1¢ per gallon.

c. Excludes bond principal payments since expenditures from bond funds are included; also excludes investments purchased and transfers.

SOURCE: Consolidated Statement of Receipts and Expenditures, Airports Division, Department of Transportation, State of Hawaii.

TABLE 46  
**DIVISION OF HARBORS**  
 Department of Transportation — State of Hawaii  
 Revenues and Expenditures — Selected Fiscal Years<sup>a</sup>

	1978	1977	1976	1973	1968
<u>REVENUES</u>					
Wharfage	\$ 6,433,462	\$ 5,158,042	\$ 4,911,627	\$ 4,647,462	\$3,579,532
Pilotage Fees	742,645	672,653	619,825	721,971	453,747
Docking and Mooring Fees	1,172,909	1,067,537	1,024,706	840,480	577,757
Rentals	4,848,381	4,469,287	4,497,281	3,389,057	1,861,305
Sales of Services and Materials	349,803	298,325	306,514	327,763	310,207
Income on Investments	565,966	569,294	610,034	404,041	394,206
Miscellaneous <sup>b</sup>	399,484	376,760	366,466	331,127	102,785
<b>TOTAL REVENUES</b>	<b>\$14,512,650</b>	<b>\$12,611,898</b>	<b>\$12,336,453</b>	<b>\$10,661,901</b>	<b>\$7,279,539</b>
<u>EXPENDITURES</u>					
Administration <sup>c</sup>	\$ 1,019,414	\$ 951,397	\$ 1,323,034	\$ 1,051,874	\$ 555,846
Harbor Operations <sup>c</sup>	798,331	713,996	1,843,884	1,244,421	1,015,013
General Maintenance <sup>c</sup>	1,097,513	1,545,479	1,854,897	1,558,256	780,278
Engineering Services and Overhead <sup>d</sup>	(d)	26,341	139,654	179,998	146,589
Salaries and Wages <sup>e</sup>	3,284,577	3,126,963	--	--	--
Retirement Contributions	(c)	(c)	(c)	348,975	165,684
5% Surcharge on Gross Receipts	470,103	423,990	383,755	354,306	206,463
Interest on Bonded Debt	2,309,667	1,351,090	2,097,035	2,091,051	1,443,045
Principal on Bonded Debt	1,683,878	1,608,927	2,117,252	515,000	373,825
City and County Fireboat	595,730	615,686	560,975	387,130	249,043
Depreciation	1,603,114	1,551,524	1,521,944	1,333,054	752,400
Miscellaneous	236,842	429,534	521,504	112,727	99,375
<b>TOTAL EXPENDITURES</b>	<b>\$13,099,169</b>	<b>\$12,344,927</b>	<b>\$12,363,934</b>	<b>\$ 9,176,792</b>	<b>\$5,787,561</b>

- a. Report of the "public undertaking," as defined in the resolution authorizing Issuance of Harbor Revenue Bonds as all harbors and waterfront improvements and other properties under the Harbors Division, except those principally used for recreation and landing of fish.
- b. Includes permits to operate small power boats, recoveries for damages to properties, sales of utilities, etc.
- c. Retirement contributions assigned to appropriate function after 1973. Contributions were \$433,741 (1976), \$367,765 (1977), and \$391,000 (1978).
- d. For 1978, category allocated to "Salary and Wages"/"Administration."
- e. Salaries and wages assigned to appropriate function before 1977.

SOURCE: Audit Section, Accountant's Reports, Water Transportation Facilities Division, Department of Transportation, State of Hawaii.



TABLE 47  
**DIVISION OF HIGHWAYS**  
 Department of Transportation — State of Hawaii  
 Revenues and Expenditures — Selected Fiscal Years

	1978	1977	1976	1973	1968 <sup>a</sup>
	<u>REVENUES</u>				
Fuel Tax	\$28,751,170	\$27,879,067	\$ 26,113,729	\$14,783,320	\$11,020,695
Weight Tax	6,417,299	--	--	--	--
Federal Aid	44,227,367	55,116,645	57,165,439	40,141,701	23,854,121
Land Sales	117,151	100,591	310,657	250,346	276,131
Rentals	67,972	76,587	73,737	42,155	130,188
Permit Fees	26,266	14,449	16,419	13,384	--
General Funds	775	21,984	365,056	72,943	46,847
Bond Funds	10,392,208	12,040,148	18,026,503	21,317,991	6,088,801
Vehicle Registration Fees	483,602	--	--	--	--
Gross Weight Fees	233,209	--	--	--	--
Other	176,768	86,245	138,720	2,098	158,100
<b>TOTAL REVENUES</b>	<b>\$90,893,787</b>	<b>\$95,335,716</b>	<b>\$102,210,260</b>	<b>\$76,623,938</b>	<b>\$41,574,883</b>
	<u>EXPENDITURES</u>				
Administration	\$ 2,455,528	\$ 1,872,230	\$ 1,620,298	\$ 993,872	\$ 826,676
5% Surcharge	1,149,345	793,646	665,389	385,358	343,917
Maintenance	11,324,734	11,790,803	8,928,255	4,369,802	4,011,902
Planning & Research	146,863	426,562	1,225,077	1,185,827	445,761
Debt Service	13,272,659	12,227,586	12,191,516	7,383,057	4,558,188
Capital Projects	53,141,295	65,003,310	74,484,201	61,434,796	31,957,419
<b>TOTAL EXPENDITURES</b>	<b>\$81,490,424</b>	<b>\$92,114,137</b>	<b>\$ 99,114,736</b>	<b>\$75,752,712</b>	<b>\$42,143,863</b>

NOTE: Includes expenditures from highway, general and general obligation bond funds. Interfund transfers eliminated to avoid duplication.

a. 1968 not exactly comparable to subsequent years due to change in reporting.

SOURCE: Annual Reports, Department of Transportation, State of Hawaii.

## THE LONG TERM PUBLIC BONDED DEBT

*Public capital improvement projects* are financed largely by borrowing money through the sale of bonds. This enables the cost of the projects to be paid for over a long period of time by more taxpayers and beneficiaries. If current revenues are used to finance the projects, this may impose an undue burden on present taxpayers. If a debt is incurred regularly, taxes must be increased to pay principal and interest costs.

*Under the 1968 Constitution, the state debt* was limited to 3.5 times the defined average general fund revenues of the three fiscal years preceding the legislative session authorizing such debt. With this formula, the state's debt limit was \$2.3 billion on November 1, 1978.

*More than 84% of the long term debt* incurred by the state and local governments are general obligation bonds guaranteed by the general revenues of the state and/or the counties while nearly 16% are revenue bonds which are repaid from earmarked revenues such as airport, harbor, and water fees as well as fuel taxes for highways. At the end of 1978, the total outstanding state and county general obligation and revenue bond debt stood at \$1.9 billion.

*Certain authorized but unissued bonds* as well as issued bonds are charged against the state's debt limit. By the end of 1978, the state debt charged against the limit totaled \$1.983 billion leaving a debt margin of \$557.2 million. Authorized but unissued debt was 47% of the debt charged against the limit while outstanding bonds accounted for the remaining 53%.

*County debt is limited to 15% of the net real property values* within the county. Outstanding county general obligation bonds in 1978 reached \$292 million, of which an estimated \$196 million was charged to the debt limits of the counties.

*A constitutional amendment ratified* by the voters in 1978 changed the limitation to a ratio relating the annual debt service for general obligation bonds to the average general fund revenues in the three preceding fiscal years. The ratio of debt service to general fund revenues is set at 20% for the period through June 1978 at which time it will drop to 18.5%. Such a formula should insure that current as well as future taxpayers will be able to repay state debt.

TABLE 48  
**STATE AND LOCAL LONG-TERM DEBT**  
 Related to Population, Personal Income, and Tax Collections  
 Debt Outstanding at June 30, 1977

State	Per Capita Debt		Per Cap. Debt as a % of Per Cap.			
	Amount	Rank	Personal Income <sup>a</sup>		Tax Collections <sup>b</sup>	
			Percent	Rank	Percent	Rank
HAWAII	\$1,992.22	5	25.95	6	204.46	7
U. S. Average	1,128.59	--	16.08	--	138.82	--
Alabama	820.82	32	14.60	25	161.91	16
Alaska	5,574.79	1	52.66	1	242.84	4
Arizona	1,233.75	14	18.95	15	149.26	19
Arkansas	522.16	46	9.43	45	105.68	39
California	948.26	27	11.99	38	87.08	45
Colorado	811.45	33	11.33	40	98.50	41
Connecticut	1,498.30	10	18.59	16	169.28	14
Delaware	1,970.25	6	25.60	7	237.56	5
Florida	952.71	26	14.25	26	151.67	18
Georgia	803.20	35	13.36	30	131.87	26
Idaho	319.85	51	5.35	51	50.03	51
Illinois	940.27	28	12.10	36	109.30	38
Indiana	504.90	47	7.30	49	77.39	48
Iowa	494.31	49	7.19	50	66.03	50
Kansas	934.92	29	13.11	31	128.50	30
Kentucky	1,210.89	16	20.37	11	201.40	8
Louisiana	1,263.52	13	21.37	9	198.64	9
Maine	863.05	30	15.05	23	131.14	28
Maryland	1,523.04	9	20.11	12	170.75	13
Massachusetts	1,375.87	11	18.96	14	137.33	23
Michigan	986.57	25	12.95	32	112.34	37
Minnesota	1,231.27	15	17.27	18	135.89	25
Mississippi	770.01	39	15.31	21	145.98	21
Missouri	632.35	44	9.50	44	103.85	40
Montana	686.70	42	11.21	41	89.69	44
Nebraska	1,938.49	7	28.85	5	250.48	3
Nevada	1,135.65	19	14.22	27	127.28	31
New Hampshire	803.22	34	12.29	35	129.90	29
New Jersey	1,122.46	20	14.04	28	120.51	32
New Mexico	739.43	40	12.62	33	118.39	33
New York	2,344.56	3	31.11	3	187.23	11
North Carolina	454.98	50	7.67	48	76.75	49
North Dakota	637.20	43	10.29	42	93.47	43
Ohio	723.51	41	10.21	43	112.92	36
Oklahoma	785.54	36	12.38	34	131.30	27
Oregon	1,684.02	8	24.03	8	212.33	6
Pennsylvania	1,350.30	12	19.26	13	175.36	12
Rhode Island	1,078.85	21	15.92	20	136.08	24
South Carolina	785.45	37	13.96	29	143.10	22
South Dakota	497.47	48	8.35	47	79.05	47
Tennessee	1,056.78	22	18.27	17	187.34	10
Texas	999.95	24	14.70	24	156.87	17
Utah	540.75	45	9.13	46	82.91	46
Vermont	1,197.60	17	20.57	10	147.83	20
Virginia	780.10	38	11.36	39	115.50	35
Washington	2,278.20	4	30.26	4	277.42	2
West Virginia	1,021.85	23	17.07	19	164.18	15
Wisconsin	831.01	31	12.06	37	95.47	42
Wyoming	1,147.83	18	15.18	22	116.13	34
Dist. of Columbia	3,440.96	2	38.24	2	321.41	1

a. Calendar 1977.

b. Fiscal 1977.

SOURCE: "Governmental Finances In 1976-1977," GF77 No. 5; "Survey of Current Business," August 1978, U. S. Department of Commerce.

TABLE 49  
**PUBLIC BONDED DEBT IN HAWAII**  
**Bonds Outstanding by Agencies and Funds**  
**At December 31, 1978 and June 30, 1979<sup>a</sup>**

Governmental Unit and Funds Charged with Debt Service Costs:	Principal Outstanding at:	
	Actual 12/31/78	Estimated 6/30/79
STATE: Subtotal	\$(1,607,113,021)	\$(1,564,931,000)
General Fund	988,507,282	956,134,924
Highway Fund	116,888,379	112,695,344
Airport Fund	61,703,625	59,957,240
Harbor Fund	20,382,703	19,840,187
Land Revolving Fund	4,649,382	4,220,252
Sand Island Receipts	491,886	412,219
Veterans' Loan Fund	1,264,764	1,067,834
U of Hawaii Fund	30,835,000	30,715,000
Dwell. Unit Revolv. Fund	85,839,000	83,337,000
Airport Revenues <sup>b</sup>	248,520,000	248,520,000
U of Hawaii Revenues <sup>b</sup>	3,706,000	3,706,000
Multi-Deck Parking Rev. <sup>b</sup>	375,000	375,000
Harbor Revenues <sup>b</sup>	43,950,000	43,950,000
HONOLULU: Subtotal	( 238,480,149)	( 232,928,000)
General Fund (State Issues)	258,149	--
General Fund (County Issues)	134,799,529	130,779,881
Highway Fund	33,490,176	32,850,324
Off-Street Parking Fund	4,039,518	4,039,518
Special Assessment Fund	10,562,777	10,368,277
Water Fund	39,010,000	38,770,000
Water Revenues <sup>b</sup>	16,320,000	16,120,000
MAUI: Subtotal	( 18,185,815)	( 16,960,000)
General Fund (State Issues)	10,815	--
General Fund (County Issues)	15,441,000	14,381,000
Water Fund	1,640,000	1,570,000
Water Revenues <sup>b</sup>	1,094,000	1,009,000
HAWAII: Subtotal	( 37,292,670)	( 35,991,000)
General Fund (State Issues)	496,670	415,000
General Fund (County Issues)	36,595,000	35,375,000
Water Revenues <sup>b</sup>	201,000	201,000
KAUAI: Subtotal	( 15,702,345)	( 15,391,000)
General Fund (County Issues)	15,200,000	14,925,000
Water Fund (State Issues)	7,345	--
Water Fund (County Issues)	495,000	466,000
<b>TOTAL</b>	<b>\$ 1,916,774,000</b>	<b>\$ 1,866,201,000</b>

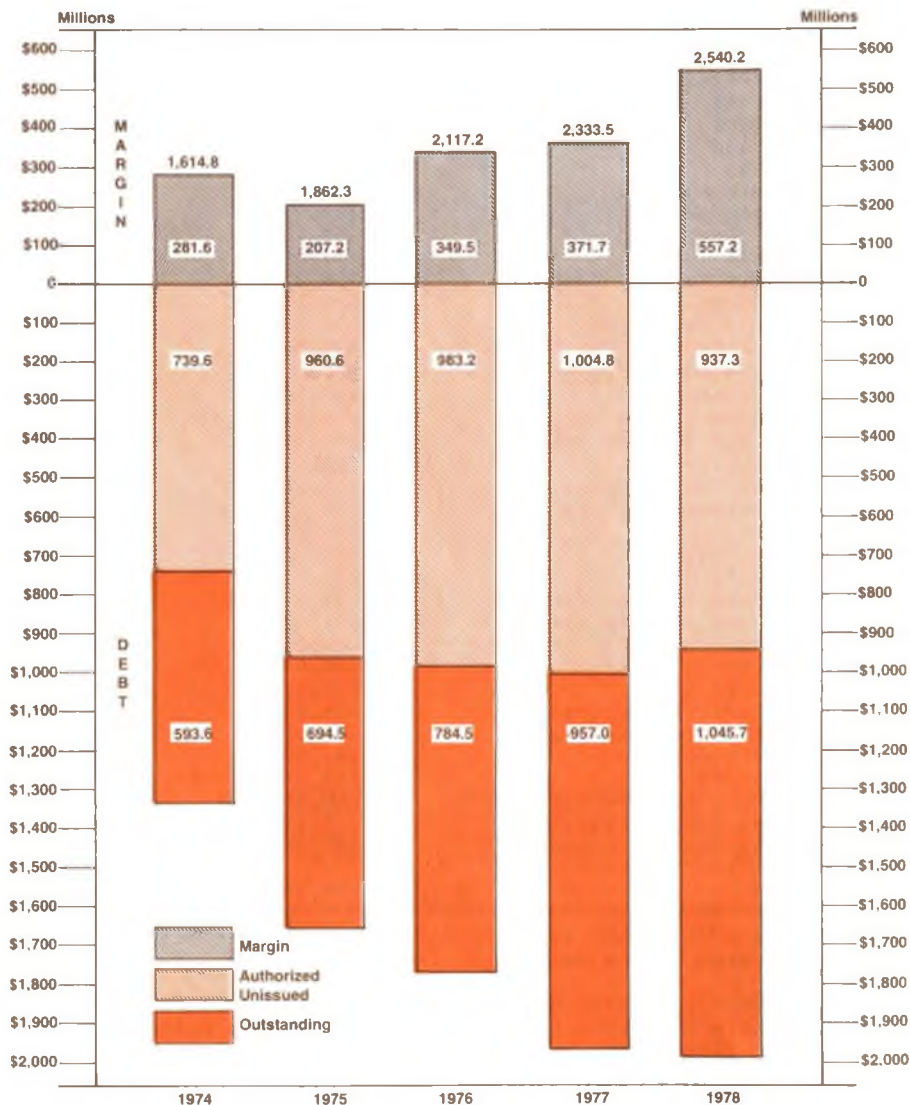
NOTE: Outstanding debt based on date upon which principal payments are made to the bearers of the bonds.

a. Gross debt exclusive of cash reserves. Excludes bonds not chargeable to public funds and short-term bond anticipation notes. June 30 estimate does not include anticipated issues.

b. Revenue bonds.

SOURCE: Prepared by the Tax Foundation of Hawaii from data received from the State Department of Budget & Finance and the County Finance Departments.

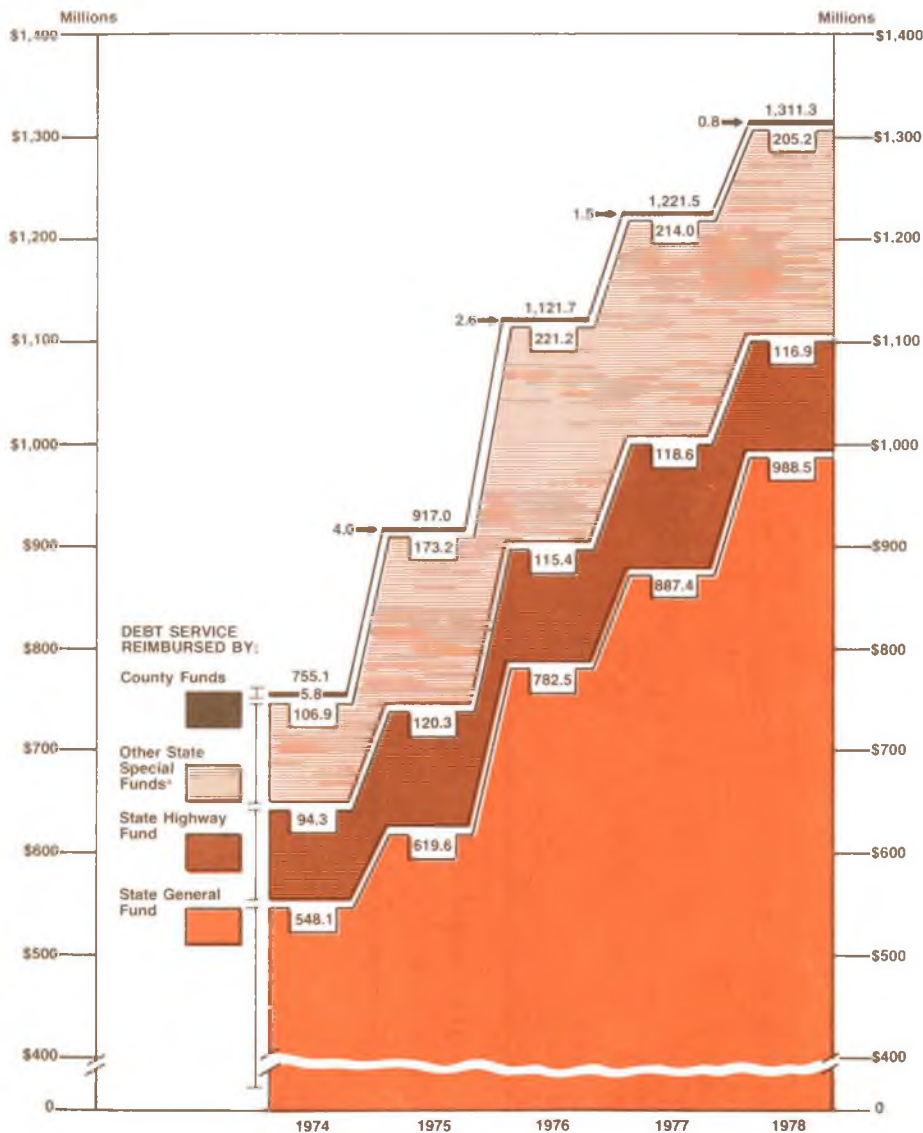
CHART 12  
**THE STATE OF HAWAII FUNDED DEBT**  
 Amounts Charged to Constitutional Limits<sup>a</sup>  
 At November 1



<sup>a</sup>Debt limit is 3.5 times defined average general fund revenues of the three fiscal years immediately preceding the session of the legislature authorizing such debt.

SOURCE: Prepared by the Tax Foundation of Hawaii from data provided by the Department of Budget and Finance, State of Hawaii.

CHART 13  
**OUTSTANDING GENERAL OBLIGATION BONDS**  
 State of Hawaii — By Fund  
 At December 31



\*See Table 51 for detail.

SOURCE: Prepared by the Tax Foundation of Hawaii from data provided by the Department of Budget and Finance, State of Hawaii.

TABLE 50  
**COUNTY GENERAL OBLIGATION DEBT<sup>a</sup>**  
**At December 31, 1978 — Dollars in Thousands**

Funds Charged with Debt Service	Honolulu	Maui	Hawaii	Kauai	Total
State Issues <sup>b</sup>	\$ ( 258)	\$ ( 11)	\$ ( 497)	\$ ( 7)	\$ ( 773)
General Funds	258	11	497	--	766
Water Funds	--	--	--	7	7
County Issues	( 221,903)	( 17,081)	( 36,595)	( 15,695)	( 291,274)
General Funds	134,800	15,441	36,595	15,200	202,036
Highway Funds	33,490	--	--	--	33,490
Water Funds	39,010	1,640	--	495	41,145
Off-Street Parking	4,040	--	--	--	4,040
Special Assessment	10,563	--	--	--	10,563
<b>TOTAL GENERAL OBLIGATION DEBT</b>	<b>\$ 222,161</b>	<b>\$ 17,092</b>	<b>\$ 37,092</b>	<b>\$ 15,702</b>	<b>\$ 292,047</b>
<b>DEBT LIMIT AND MARGIN</b>					
Fiscal 1979 Property Values	\$ 8,706,464	\$ 1,265,848	\$ 1,074,685	\$ 484,487	\$ 11,531,484
Debt Limit <sup>c</sup>	1,305,970	189,877	161,203	72,673	1,729,723
Debt Charged to Limit <sup>d</sup>	130,780	14,381	35,790	14,925	195,876
Debt Margin	1,175,190	175,496	125,413	57,748	1,533,847
<b>AS A % OF NET ASSESSED VALUES</b>					
State Issues	0.00%	0.00%	0.05%	0.00%	0.01%
County Issues	2.55	1.35	3.41	3.24	2.53
Debt Charged to Limit	1.50	1.14	3.33	3.08	1.70
Debt Margin	13.50	13.86	11.67	11.92	13.30

a. Excludes short-term bond anticipation notes and cash reserves.

b. Bonds Issued by the State for the counties are reimbursable to the State general fund by the counties.

c. Limit is 15% of real property net assessed valuations.

d. Estimated by the Tax Foundation of Hawaii in accordance with constitutional provisions.

SOURCE: Prepared by the Tax Foundation of Hawaii using County Auditors' Reports and Constitution of the State of Hawaii.

TABLE 51  
**STATE GENERAL OBLIGATION BONDS**  
 State of Hawaii — December 31, 1978

Principal and Interest Payments Chargeable to: <sup>a</sup>	Issued and Outstanding	Authorized But Unissued	Total
General Fund	\$ 988,507,282	\$ 897,506,676	\$1,886,013,958
Highway Special Fund	116,888,379	28,853,745	145,742,124
Airport Special Fund	61,703,625	23,708,450	85,412,075
Harbor Special Fund	20,382,703	25,940,825	46,323,528
Land Revolving Fund	4,649,382	--	4,649,382
Sand Island Receipts	491,886	--	491,886
Veterans' Loan Fund	1,264,764	--	1,264,764
Dwelling Unit Rev. Fund	85,839,000	--	85,839,000
University of Hawaii	30,835,000	24,862,766	55,697,766
County Funds			
Honolulu City-County	258,149	--	258,149
Maul County	10,815	--	10,815
Hawaii County	496,670	--	496,670
Kauai County	7,345	--	7,345
<b>Total</b>	<b>\$1,311,335,000</b>	<b>\$1,000,872,462</b>	<b>\$2,312,207,462</b>

a. Debt service on State issued general obligation bonds is a charge against the State's general revenues. However, the counties (in the Constitution) and special fund agencies (by law) are required to reimburse the State general fund for debt service charges on certain bonds issued for them by the State.

SOURCE: Compiled by the Tax Foundation of Hawaii from information supplied by the State Department of Budget and Finance.

TABLE 52  
**STATE BONDS CHARGED TO DEBT LIMIT**  
 State of Hawaii — November 1, 1978

Type of Debt		Gross Indebtedness	Charged to Debt Limit
General Obligation	- Issued	\$1,319,371,000	\$1,045,703,914
	- Unissued	1,000,872,462	897,506,676
Revenue Bonds	- Issued	296,551,000	--
	- Unissued	173,817,702	--
Instruments of Indebtedness	- Unissued	39,750,000	39,750,000
<b>Total</b>		<b>\$2,830,362,164</b>	<b>\$1,982,960,590</b>
<b>Debt Limit<sup>a</sup></b>			<b>\$2,540,153,517</b>
<b>Debt Margin</b>			<b>\$ 557,192,927</b>

a. Limit is computed by multiplying the average net general fund revenues for 1976, 1977, and 1978 (\$725,758,148) by 3.5.

SOURCE: "Certificate of Total Indebtedness of the State of Hawaii as of November 1, 1978," Department of Budget and Finance, State of Hawaii.



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